

Mr. SPEAKER.—Sri Muckannappa, what is the point of order?

Sri C. J. MUCKANNAPPA.—I have tabled a privilege motion. . . .

Mr. SPEAKER.—The reply to which has been given already.

Sri C. J. MUCKANNAPPA.—Because it is a matter involving great importance. . . .

Mr. SPEAKER.—I would like to tell the Hon'ble Member that in the case of any privilege motion, I should be convinced that there is a *prima facie* case. I have already passed orders in that respect. Unless I am convinced of it, there won't be any debate in the House.

Sri C. J. MUCKANNAPPA.—Sir, I am not concerned whether there is a *prima facie* case or not. But before the Chair takes a decision, am I not entitled to raise the matter before this House?

Mr. SPEAKER.—Not necessarily.

## MYSORE SALES TAX BILL, 1957.

### Consideration of Clauses

#### Clause 5 (continued).

Sri V. S. PATIL (Belgaum I).—Sir, my amendment is to clause 5 of the Bill as reported by the Select Committee. In the original clause (clause 5) there was a provision made for slab system and now the Select Committee have deleted it and have introduced a uniform rate of two per cent for all the turnover. I have moved this amendment in order to have a slab system rather than a uniform rate for all the turnover. Sir, when we impose any tax there must be some principle on which we proceed. Either the tax will have to be uniform irrespective of the income that the person taxed may get or it must be based upon the capacity of the person who is taxed. In the case of land assessment, whether a person gets any income or not, a uniform rate of tax is levied upon him. So also in the case of Pleaders or Advocates, whether they get any income or

not, they will have to pay a particular tax in order to enable them to plead in any case. But in the case of income-tax there is slab system. Only those persons who are able to pay are taxed. So these are the two distinct systems that we have followed so far in taxing the people.

But in the Sales Tax Bill, no uniform system is to be found. If according to the amended provision of clause 5, it is to be a uniform rate, then why in sub-clause (5) it is stated "A dealer whose total turnover in any year is less than seven thousand five hundred rupees shall not be liable to pay tax for that year under this section."? There is provision which shows that slab system is existing indirectly so far as first income of Rs. 7,500 is concerned. Why has the slab system or taxing the merchants or the persons concerned on their ability, in a graded way, been given up? There is absolutely no explanation from the Select Committee as to why the earlier system has been given up. The only thing which we could infer is that in order to save those persons who have got more income and who have invested much money and who could be styled as capitalists, at the cost of persons with lower income, this slab system must have been abolished. That is obvious. Because, a person whose turnover is Rs. 7,500, if we take 10 per cent as the income or profit, from turnover, then it comes to about Rs. 62-8-0 as the monthly income of that person and he has to pay Rs. 12-8-0 as tax out of it, while a person whose turnover is about Rs. 60,000, will get about Rs. 500 per month but the tax is Rs. 100. It will be unjust that a man getting less than Rs. 100 should pay at the same rate as a man getting Rs. 500. It will be heavier burden on the person with a poor income of Rs. 100.

Sri T. MARIAPPA (Minister for Finance).—My friend is forgetting that it is Sales Tax and not Income-tax. Sales Tax is recovered on the turnover and paid.

Sri V. S. PATIL.—The tax which the dealer has recovered on the turnover is passed on of course; it is a uniform tax on the turnover. But in

addition he has to pay the tax recovered under so many sub-clauses. So, so far as turnover is concerned I am contending that the person whose business is a big one should be taxed more. There is one more provision. Under clause 6 (2), page 12 of the Annexure, it is stated "Provided that the licence fee shall in no case exceed rupees two thousand per annum." This also gives an idea that persons who have got a bigger business are to be saved from the higher tax. That appears to be obvious from these two provisions. So I submit that in order to have proper taxation here or when we are going to realise socialistic State as the Congress Party professes, then the higher the income the greater must be the tax and under this principle the system that was followed in the original Bill should be adhered to and that is what I have practically maintained in my amendment.

The next amendment I have suggested is regarding the deletion of the word "pulses." It is the policy of this Government not to tax foodgrains. It has been several times affirmed by the Hon'ble Minister that he is not going to tax foodgrains. Pulses are practically the main or chief foodgrains so far as persons of this tract are concerned, i.e. rice eaters. Without pulses these people cannot pull on and under these circumstances pulses should be exempted. There should be no tax whatsoever so far as pulses are concerned and they should be included under foodgrains.

For these reasons I have moved the two amendments and I hope the Hon'ble Minister for Finance will be pleased to accept them.

**Sri T. MARIAPPA.**—Sir, I am afraid that my friend Sri V. S. Patil, even though he has understood the whole significance and scope of clause 5, is trying to make out a case out of nothing. As was made out in this House, the slab system is discriminating in nature and it gives room for small dealers to compete very successfully with bigger dealers, and bigger dealers may divide themselves into two or three and then have different shops in different names. Therefore to obviate all these, the

Select Committee thought over the matter and have ultimately stated that it was undesirable that there should be a slab system as provided in clause 5 (2). It is not as if the Select Committee did not think over the matter. In fact my friend will kindly see that the slab system does not obtain either in Kerala or in Madras or in Andhra. It is true, in the original Bill before the House there was slab system recommended. On further consideration it was found to be very discriminatory in character and it would place large wholesalers at a disadvantage. That is one point. The second point is that originally under the slab system, particularly, turnover tax was not allowed to be passed on to the consumer. We received several thousands of representations all over the State from all sorts of dealers that they would be hit hard, that in some cases they would not even make one per cent and it would be difficult to pay the tax out of their income. Therefore, they said that permission might be given to them to recover the tax from the consumer. If we had not allowed that they would have employed another method and passed it on, that is, a dishonest method. Therefore merchants wanted to be honest. Let not Government leave a loophole in the law so that the merchants may not be dishonest. After a consideration of all this, the Select Committee came to the conclusion that the slab system works invidiously. When it is not prevailing in the adjacent areas and when an occasion had arisen for the law to be amended almost in conformity with the system prevailing elsewhere it is only wisdom that taught us to remove the slab system and introduce uniform taxation.

Another factor also was taken into consideration by the Select Committee, namely, that most of the articles that should have come under turnover have come under single-point levy. There is a great advantage now. The source of either purchase or sale cannot be definitely stated until such of the articles are levied for turnover. The number of articles are very few and therefore it is easy for the dealer to pay

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the turnover tax. Without any exception all the dealers and representatives were against the slab system. Moreover we have raised the lowest slab of Rs. 5,000 to Rs. 7,500. The latter is also in vogue in old Mysore, Kerala and Madras. Therefore they are almost on a par with adjacent areas and they have never thought of having slab system. We tried the experiment of slab. It was found unworkable and it will give room for dishonesty. From all aspects we have decided to do away with slab. It is a very wise decision.

Mr. SPEAKER.—The question is :

“(i) That in sub-clause (1) for the words ‘two per cent of such turnover’ the words ‘at the rate of  $\frac{1}{2}$  per cent of the turnover if the annual turnover does not exceed Rs. 15,000, at the rate of one per cent of the turnover if the annual turnover exceeds Rs. 15,000, but does not exceed Rs. 50,000 and at the rate of two per cent of the turnover if the annual turnover exceeds Rs. 50,000” shall be substituted.”

“(ii) That in the proviso to sub-clause (1) the words ‘to pulses or’ shall be deleted.”

*The motion was negatived.*

Mr. SPEAKER.—Next amendment by Sri Suryanarayana Rao.

Sri K. S. SURYANARAYANA RAO (Mysore City).—Sir, I move :

“(i) That after sub-clause (4) the following sub-clause shall be added :—

“Tax shall be paid at rates specified in respect of goods other than goods declared under this Act, if imported into the State by any person either for purposes of consumption in his factory or establishment or for processing them in his establishment.”

“(ii) That sub-clause (5) shall be renumbered as sub-clause (6).”

Mr. SPEAKER.—Amendment moved:

“(i) That after sub-clause (4) the following sub-clause shall be added :—

“Tax shall be paid at rates specified in respect of goods other than goods declared under this Act, if imported into the State by any person either for purposes of consumption in his factory or establishment or for processing them in his establishment.”

“(ii) That sub-clause (5) shall be renumbered as sub-clause (6).”

Sri K. S. SURYANARAYANA RAO.—The idea with which I move this amendment for the inclusion of another sub-clause is like this. The Finance Minister was pleased to say a few minutes earlier that in imposing a slab system as was originally proposed, it would have been discriminatory in character. On the very same principle I have moved this amendment and I would like to explain to the House how it would become discriminatory if a clause of the nature that I have suggested is not included in the Act. It is like this. Sub-clause (4)—2nd paragraph says :—

“Provided that no tax shall be levied in respect of the last purchase inside the State, if the said goods are intended for sale in the course of inter-State trade or commerce.”

It is explained further as to what the last purchase in the State would mean. According to the Explanation to this sub-clause (4) I understand that in respect of goods, not specified in any of these Schedules to this Bill, imported or introduced into the State either for purposes of consumption or otherwise, they are not taxed. Similarly, if an article intended for manufacture or intended for purposes of processing within the State is introduced or imported by a dealer registered under this Act, then he has to pay the sales tax of the State. This I feel is discriminatory. The dealer in the State whose business is to supply raw materials to various industries would be eliminated from trade in preference to

outside dealer. He is discriminated against from the trader from outside and therefore, I propose this amendment. If a clause something to this effect is introduced, perhaps that would answer the point because in the proposed Bill it is not very clear if the dealer who imports for and on behalf of a manufacturer is to be taxed or not. In the Bombay Act in section 10 there is a proviso added which says that 'no such tax shall be levied on the purchase of any goods by a registered dealer if after the purchase of goods they are sold by him or used by him in the prescribed manner in the manufacture or processing of any goods for sale.' Therefore if a safeguard to this effect is introduced in this Bill, possibly that discrimination that I am placing before this House is answered. Therefore, I request that the Finance Minister may kindly consider the matter and also know how it would affect the trader within the State and admit my amendment or accept the principle and provide a clause of the kind provided in the Bombay Sales Tax Act.

**SRI G. VENKATAI GOWDA (Palaiyam).**—I stand here to oppose the amendment brought by Sri Suryanarayana Rao for this reason. Here all the goods are not mentioned in the Sales Tax Act. Only the goods in respect of which there is additional levy and goods that have been declared by the Central Government and also which should have been exempted are only mentioned. Several articles which cannot go into the body of the Sales Tax Act and all those things that have not been mentioned in the various schedules have been brought under turnover. He says there is a discriminatory tendency. I do not think so. If a particular dealer gets goods imported from the Mysore State and consumes them, after all, he has got to pay nothing because a person who gets goods from outside pays sales tax and also Central tax. Supposing the person who consumes it converts that raw materials or goods into some other article and while he purchases, naturally the sales tax will be collected and there is nothing to worry that these goods will be left over. Either he will

have paid sales tax when he imports or when he converts and sells it. Here he pays the tax. So I submit this amendment is unnecessary and the adoption of this unnecessary amendment will give rise to cumbersome procedure.

2-30 P.M.

**\*SRI T. MARIAPPA.**—Sir, I am afraid I cannot accept this amendment. My friend is practically under a mistaken impression. The purpose of the amendment will not be served by merely retaining it in this fashion. I do not know whether by 'goods' he means goods imported across the border or goods imported from one place into another within the State. Perhaps, what he wanted to bring out by his amendment is not very clear to me. Therefore, I am not prepared to disturb the scheme of the Act and the purpose is served by retaining the existing provisions of the Bill. In fact, we have made it clear in the schedule at what point each article is to be taxed either at the first purchase or at the last purchase or at the first sale or at the last sale. All these things have been made very clear in the schedules and in spite of it he wants that the manufacturer or the consumer should be liable to pay sales tax since the goods are imported into the State. This will go against the provisions of the Inter-State Sales Tax. So, I am not prepared to accept this amendment.

**SRI K. S. SURYANARAYANA RAO.**—Sir, I beg leave of the House to withdraw my amendment,

*Amendment was, by leave, withdrawn.*

**MR. SPEAKER.**—The question is:

"For Clause 5, the following shall be substituted:—

'5 Levy of tax on sale or purchase of goods.—(1) Every dealer shall pay for each year tax on his total turnover at the rate of two per cent of such turnover:

Provided that if and to the extent to which such turnover relates to pulses or to articles made of gold or silver,



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the tax shall be calculated at the rate of one per cent of such turnover.

(2) On the first sale of any of the goods mentioned in column (2) of the First Schedule by a dealer who is liable to tax under sub-section (1), a tax at the rate specified in the corresponding entry of column (3) of the said Schedule, shall be paid by the dealer on his turnover in each year relating to such goods, and the said tax shall be in addition to the tax to which such dealer is liable under sub-section (1).

(3) Notwithstanding anything contained in sub-section (1), the tax under this Act shall be levied—

(a) in the case of the sale of any of the goods mentioned in column (2) of the Second Schedule, by the first or the earliest of successive dealers in the State who is liable to tax under this section, a tax at the rate specified in the corresponding entry of column (3) of the said Schedule, on the turnover of sales of such dealer in each year relating to such goods;

(b) in the case of purchase of any of the goods mentioned in column (2) of the Third Schedule, at the rate and only at the point specified in the corresponding entries of columns (4) and (3) of the said Schedule, on the dealer liable to tax under this Act, on his turnover of purchases in each year relating to such goods.

(4) Notwithstanding anything contained in sub-section (1), the tax under this Act shall be levied in the case of the last purchase of any of the declared goods mentioned in column (2) of the Fourth Schedule at the rate specified in the corresponding entry of column (3) of the said Schedule, on the dealer liable to tax under this Act, on his turnover of purchases in each year relating to such goods:

Provided that no tax shall be levied in respect of the last purchase inside the State, if the said goods are intended for sale in the course of inter-State trade or commerce.

*Explanation I.*—The expression “last purchase in the State” means the

transaction in which a dealer registered under this Act—

(i) purchases from another such dealer declared goods for use by the purchaser in the manufacture of goods for sale or for use by the purchaser in the execution of any contract; or

(ii) purchases declared goods from another such dealer for sale to a dealer not registered under this Act or to a consumer in the State.

*Explanation II.*—The expression “declared goods” means goods declared under section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), to be of special importance in inter-State trade or commerce.

(5) A dealer whose total turnover in any year is less than seven thousand and five hundred rupees shall not be liable to pay tax for that year under this section.

*Explanation.*—For purposes of this sub-section, the total turnover shall be deemed to include—

(i) the turnover in respect of the sale or purchase of goods exempted from tax by this Act, and

(ii) the aggregate of the sale prices received and receivable by the dealer in respect of sales of any goods in the course of inter-State trade or commerce as determined in accordance with the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), as also in respect of sales in the course of export.

(6) For the purposes of this section and other provisions of this Act, turnover shall be determined in accordance with such rules as may be prescribed.

(7) The tax shall be assessed, levied and collected in such manner and in such instalments, if any, as may be prescribed:

Provided that in respect of the same transaction of sale, the buyer or the seller, but not both, as determined by such rules as may be prescribed, shall be taxed:

Provided further that in the case of an assessment made under sub-section (2), (3) or (4), the burden of proving

that any sale or purchase effected by a dealer is not liable to tax shall lie on the dealer.

(8) The tax for each year may be assessed, levied and collected in advance during the year in monthly or quarterly instalments, and for that purpose a dealer may be required to furnish either an advance estimate of his turnover for the year, or periodical returns of the actual turnover as may be prescribed. The assessing authority may determine the amount of tax payable in respect of any period on the basis of the estimate or returns furnished by the dealer or on the basis of transactions of the dealer in the previous year and on such assessment, the dealer shall pay the sum demanded within such time as may be fixed by such authority:

Provided that the monthly or quarterly instalment shall be collected only at the expiry of the month or quarter, as the case may be, in respect of which the instalment is payable.

(9) Subject to such rules as may be prescribed, the assessing authority may assess a dealer for any year as if his transactions in such year had been the same as in the previous year."

*The motion was adopted.*

Mr. SPEAKER.—The question is:

That Clause 5, as amended, stand part of the Bill.

*The motion was adopted.*

Clause 5, as amended, was added to the Bill.

Sri T. MARIAPPA.—Sir, I beg to move:

"For Clause 6, the following clause shall be substituted:

"6. *Exemptions and reductions of tax in certain cases.*—Subject to such restrictions and conditions as may be prescribed, including conditions as to licence and licence fees—

(i) the sale of cloth woven on handlooms shall be exempt from taxation under section 5;

(ii) the sale of raw silk shall be exempt from taxation under section 5;

(iii) the sale of wheat (including atta, maida, soji and bran), bread, paddy, rice (including parched rice and beaten rice), ragi, jola, maize, bajra, navane and samey (ಸಾಂಪೆ), shall be exempt from taxation under section 5;

(iv) the sale of bullion and species shall be liable to tax under sub-section (1) of section 5 only at the point of the first sale effected in the State by a dealer at the rate of one-fourth per cent on his turnover;

(v) the sale of the following goods shall be liable to tax under section 5 only at the point of the first sale effected in the State by a dealer at the rate specified against them.

Sl. No.	Description of goods	Rate of Tax on the turnover
1	Motor vehicles including motor cars, motor taxi cabs, motor cycles and cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans and motor lorries ...	Five per cent
2	Chassis of motor vehicles	Five per cent
3	Component parts of motor vehicles ...	Five per cent
4	Articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of motor vehicles not being such articles as are ordinarily also used for purposes other than as parts or accessories of motor vehicles ...	Five per cent

2. The licence fee may be computed on the total turnover of the dealer in respect of each place of his business and such fee shall be levied as if it were a tax or an addition thereto:

Provided that the licence fee shall in no case exceed rupees two thousand per annum."

Mr. SPEAKER.—Motion moved :

“ For Clause 6, the following clause shall be substituted.—

“ 6. *Exemptions and reductions of tax in certain cases.*—Subject to such restrictions and conditions as may be prescribed, including conditions as to licence and licence fees—

(i) the sale of cloth woven on handlooms shall be exempt from taxation under section 5 ;

(ii) the sale of raw silk shall be exempt from taxation under section 5 ;

(iii) the sale of wheat (including atta, maida, soji and bran), bread, paddy, rice (including parched rice and beaten rice), ragi, jola, maize, bajra, navane and samey (ಸಮೈ), shall be exempt from taxation under section 5 ;

(iv) the sale of bullion and specie shall be liable to tax under sub-section (1) of section 5 only at the point of the first sale effected in the State by a dealer at the rate of one-fourth per cent on his turnover ;

(v) the sale of the following goods shall be liable to tax under section 5 only at the point of the first sale effected in the State by a dealer at the rate specified against them.

Sl. No.	Description of goods	Rate of Tax on the turnover.
1	Motor vehicles including motor cars, motor taxi cabs, motor cycles and cycle combinations, motor scooters, motorettes, motor omnibuses, motor vans and motor lorries	Five per cent
2	Chassis of motor vehicles	Five per cent
3	Component parts of motor vehicles	Five per cent
4	Articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of motor vehicles, not being such articles as are ordinarily also used for purposes other than as parts or accessories of motor vehicles.	Five per cent

2. The licence fee may be computed on the total turnover of the dealer in respect of each place of his business and such fee shall be levied as if it were a tax or an addition thereto :

Provided that the licence fee shall in no case exceed rupees two thousand per annum.”

Sri V. S. PATIL.—Sir, I beg to move the following amendment to the amendment :

“ In Clause 6—

(i) In item (iii) for the words ‘ and samey ’ the words ‘ and samey, or sawey and pulses ’ shall be substituted ;

(ii) the proviso to sub-clause (2) shall be deleted.”

Mr. SPEAKER.—Motion moved :

“ In Clause 6—

(i) in item (iii) for the words ‘ and samey ’ the words ‘ and samey or sawey and pulses ’ shall be substituted ;

(ii) the proviso to sub-clause (2) shall be deleted.”

Sri V. S. PATIL.—Sir, as there was no member from our part on this Select Committee, it appears that the word “ sawey ” has not been pressed on the Committee for exemption. This is an article of foodgrain which we call “ sawey ” on our side. This is a sort of foodgrain on which the Marathi population in the villages rely for their bread during the four months of monsoon.

Sri T. MARIAPPA.—It is exempted now.

Sri V. S. PATIL.—Only ‘ samey ’ is exempted and not ‘ sawey. ’ We call it “ sawey ” on our side.

Sri T. MARIAPPA.—Both are the same. You can take it that “ sawey ” also is exempted. In our rural parts also it is called “ sawey.”

Sri V. S. PATIL.—In that case there is no difficulty and I withdraw that part of the amendment.

Then my amendment further seeks to exempt pulses also. I do not think that rice eaters can survive without

pulses. Pulses contain more vitamins than rice. That is not only my opinion, but it is the opinion of experts also. The Father of our Nation, Mahatma Gandhi, also has written a book on food and he has said : "I do not know how many persons live only on rice, because it does not contain any vitamins." He has further said that "they must be carrying on with the help of pulses because pulses contain vitamins." So, Sir, pulses form a very important item of food without which vegetarian human beings cannot survive. The Hon'ble the Finance Minister has been pleased to exempt so many other food-grains and so I do not know why pulses alone should be charged. That is why I have moved this amendment to exempt pulses from the tax.

Then, the second part of my amendment seeks for the deletion of the proviso to sub-clause (2). The sub-clause reads thus :

"The licence fee may be computed on the total turnover of the dealer in respect of each place of his business and such fee shall be levied as if it were a tax or an addition thereto :

Provided that the licence fee shall in no case exceed rupees two thousand per annum."

I do not understand why this limit of Rs. 2,000 has been fixed. On going through the entire Bill I have not come across any provision for taking out licence. There is provision only for agents to take out licence, but there is no provision as to who else has to take out licence and when it has to be taken. The whole Bill appears to be silent on that point. There is provision for registration and there is also provision for an agent to take out licence, but there is no provision as to when a dealer has to take out a licence fee and what fee he has to pay. There is a provision which says that the licence shall not exceed Rs. 50 and there is this provision which says that the licence fee shall not exceed Rs. 2,000. So there are two maxima prescribed. It is not stated as to when and under what circumstances a dealer should take

out a licence. When we are proceeding towards the establishment of a socialistic State I cannot understand why the higher turnovers should be exempted by prescribing a maximum licence fee on such turnover. So I have moved this amendment for the deletion of the proviso to this sub-clause and I hope Government will accept it.

\*Sri T. MARIAPPA.—Sir, I am afraid I am unable to agree for the deletion of pulses as also for the deletion of the proviso to sub-clause (2). So far as pulses are concerned, the Select Committee thought over this question very carefully. At present both foodgrains and pulses are taxed in South Kanara, Kollegal and Hyderabad areas. In Madras, Kerala and Andhra both foodgrains and pulses are subject to the levy of sales tax. Only very recently in Kerala cereals were exempted from sales tax, but that was done subject to a licence being taken by the dealer. With regard to licence, what obtained in old Mysore has also been incorporated in this Bill. Therefore, there is nothing new so far as the issue of licence to particular categories of dealers is concerned.

My friend wanted the House to understand that pulses contain a lot of vitamins. I think that my friend Dr. Parthasarathy could have thrown better light on the vitamin content or otherwise in pulses. Pulses are generally known to contain a lot of protein while rice and other cereals contain more carbo-hydrate. Protein is needed for building up of the body. It is in fact a substitute for meat. Therefore, I do not subscribe to the theory that pulses contain a lot of vitamins and so it should be exempted from sales tax. There are several other foodgrains which contain vitamins and they may be consumed for building up of the body.

According to the promise made on the floor of the House, the Select Committee took into consideration the fact that cereals should be exempted. While exempting cereals the Committee has exempted the products of cereals also. So far as wheat is concerned, we have exempted atta, mida, suji and even bread in deference to the wishes of

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some Hon'ble Members and particularly of Sri Deenadayalu Naidu. While that is so, our neighbours are taxing both foodgrains and pulses. As I said before, we are deriving nearly Rs. 28 lakhs as sales tax from foodgrains from the former Hyderabad area, South Kanara and Kollegal. We considered the whole matter and decided that as foodgrains, being the most essential things should be exempted. That is why we have not exempted pulses. The Select Committee has, however, done one thing further. It did not want pulses to be taxed at multi-points and so it has proposed that it should be subjected only to a levy of a turnover tax at the rate of 2 per cent.

I am pretty certain, Sir, that we have not put for pulses a higher rate of tax than for other commodities. If my Hon'ble friend turns to the relevant page and reads the proviso, he will see that we have levied only one per cent—not even at the rate of 2 per cent that is prevailing in the adjacent States. I hope the Hon'ble Member is convinced now that the proposals are very reasonable.

The other point is, the Select Committee was agreeable to tax pulses at single point, and considered the matter very carefully. The question is that in the State of Mysore, nearly 60 per cent of the pulses is imported. With regard to 40 per cent, it will be very difficult where exactly the first point of levy should be enforced. Therefore we found it very difficult to prescribe single-point levy for pulses and the Select Committee thought it wise to levy multi-point tax of one per cent.

With these few words, I request my Hon'ble friend to kindly withdraw his amendment.

Sri Y. VEERAPPA (Holenarasipur).—Sir, Sri V. S. Patil said that these pulses were the products of the poor people and requested that pulses might be exempted from sales-tax.

ಈ Wheat, Atta, Maida; ಇವುಗಳಲ್ಲ ಪುಲ್ಸು ಒಳನು ಪಾಸ್ತಿಯಿದೆ. ಅದಕ್ಕೋಸ್ಕರ ಈ "Pulses" categoryಗೆ ಬರುವುದಿಲ್ಲ ಎಂದ ಹೇಳಿದರು. ಇದನ್ನು ಸಾಮಾನ್ಯವಾಗಿ ಹೆಚ್ಚಾಗಿ ಹಣವಂತರೇ ಉಪಯೋಗಿಸುವುದು ಎನ್ನುವುದು ತಪ್ಪು. ಗಮನಕ್ಕೆ ಬಂದಿದೆಯೇ?

Sri T. MARIAPPA.—We have exempted wheat products including bread, samey, jola, ragi, bazra, maize and navane. In regard to pulses, the difficulty was this. Although pulses are foodgrains, they are taxed elsewhere. In deference to the wishes of the House, the Select Committee thought it best to exempt only cereals and not all foodgrains. That is the reason why a higher tax was imposed on pulses.

Mr. SPEAKER.—I would like the Hon'ble Member Sri V. S. Patil to tell me whether he wants to withdraw his amendment. His amendment is: "for the words "and samey" the words "and samey or sawey and pulses" shall be substituted.

Sri V. S. PATIL.—Pulses may be retained and the others omitted, Sir.

Mr. SPEAKER.—That becomes a separate amendment. That is the difficulty. It cannot be separated now. If the Hon'ble Member withdraws his amendment, I have no objection. Otherwise, I will put the amendment to the House.

The question is :

"That in (iii) for the words 'and samey' the words 'and samey or sawey and pulses' shall be substituted."

*The motion was negatived.*

Mr. SPEAKER.—The question is :

"That the proviso to sub-clause (2) shall be deleted."

*The motion was negatived.*

Mr. SPEAKER.—Now I will put Clause 6 as proposed by the Hon'ble Finance Minister :

The question is :

For the existing Clause 6 the following shall be substituted :

"6 Exemptions and reductions of tax in certain cases.—Subject to such restrictions and conditions as may be prescribed, including conditions as to licence and licence fees—

(i) the sale of cloth woven on handlooms shall be exempt from taxation under section 5 ;



(ii) the sale of raw silk shall be exempt from taxation under section 5;

(iii) the sale of wheat (including atta, maida, soji and bran), bread paddy, rice (including parched rice and beated rice), ragi, jola, maize, bajra, navane and samey shall be exempt from taxation under section 5;

(iv) the sale of bullion and specie shall be liable to tax under sub-section (1) of section 5 only at the point of the first sale effected in the State by a dealer at the rate of one-fourth per cent on his turnover;

(v) the sale of the following goods shall be liable to tax under section 5 only at the point of the first sale effected in the State by a dealer at the rate specified against them.

Sl. No.	Description of goods	Rate of Tax on the turnover
1	Motor vehicles including motor cars, motor taxi cabs, motor cycles and cycle combinations, motor scooters, motor ettes, motor omnibuses, motor vans and motor lorries ...	Five per cent
2	Chassis of motor vehicles	Five per cent
3	Component parts of motor vehicles	Five per cent
4	Articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of motor vehicles, not being such articles as are ordinarily also used for purposes other than as parts or accessories of motor vehicles. ...	Five per cent

(2) The licence fee may be computed on the total turnover of the dealer in respect of each place of his business and such fee shall be levied as if it were a tax or an addition thereto:

Provided that the licence fee shall in no case exceed rupees two thousand per annum."

*The motion was adopted.*

Mr. SPEAKER.—The question is:

"That Clause 6, as amended, stand part of the Bill."

*The motion was adopted.*

Clause 6, as amended, was added to the Bill.

Mr. SPEAKER.—Clause 7. There is an amendment by Sri V. S. Patil.

Sri V. S. PATIL.—Sir, I beg to move:

'That in clause 7, for the words "liability to taxation under this Act of transactions" the words "liability of transactions to taxation under this Act" shall be substituted.'

Mr. SPEAKER.—Amendment moved:

'That in clause 7, for the words "liability to taxation under this Act of transactions" the words "liability of transactions to taxation under this Act" shall be substituted.'

Sri V. S. PATIL.—Sir, it is a very technical amendment that I have moved. In order to show that at the time the original Bill was drafted, no sufficient attention was given to the sequence of words even I have suggested this amendment. Any person who has got some knowledge of English will definitely approve of my amendment, which relates to the heading of the clause, and prefer it to the words as they stand in the original clause. I submit that there is no intention of changing anything, but only to have, the heading properly worded. That is all. I request that instead of standing merely on prestige, Government may accept at least this amendment which does not in any way hamper or derogate the prestige of the Government.

Sri T. MARIAPPA.—Sir, after all as my friend puts it, it is only a technical amendment. I have got it examined by the Law Department. I am told that this is the way in which it should be put. The amendment is not very material. Practically, I have no objection so far as the amendment goes. But the Law Department which is the drafting Department, prefers this kind of wording. That is the reason why this kind of wording is there. This is only verbal; I do not think there is anything on merits.

(SRI T. MARIAPPA)  
Therefore, I cannot accept the amendment.

Mr. SPEAKER.—The question is:

‘That in clause 7, for the words “liability to taxation under this Act of transactions” the words “liability of transactions to taxation under this Act” shall be substituted.’

*The motion was negatived.*

Mr. SPEAKER.—I will now put the main clause. The question is:

“That Clause 7 stand part of the Bill.”

*The motion was adopted.*

Clause 7 was added to the Bill.

Mr. SPEAKER.—Clause 8.

3 P.M.

Sri T. MARIAPPA.—I move:

“That for the word and figures ‘Schedule III’ the words ‘the Fifth Schedule’ shall be substituted.”

It is only consequential.

Mr. SPEAKER.—The question is:

“That for the word and figures ‘Schedule III’ the words ‘the Fifth Schedule’ shall be substituted.”

*The motion was adopted.*

Mr. SPEAKER.—The question is:

“That Clause 8, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 8, as amended, was added to the Bill.

Mr. SPEAKER.—Clause 9.

Sri T. MARIAPPA.—I beg to move:

“That sub-clauses (iv) and (v) shall be omitted.”

It is only consequential.

Mr. SPEAKER.—The question is:

“That sub-clauses (iv) and (v) shall be omitted.”

*The motion was adopted.*

Mr. SPEAKER.—The question is:

“That Clause 9, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 9, as amended, was added to the Bill.

Mr. SPEAKER.—Clause 10.

Sri T. MARIAPPA.—I beg to move:

“That for the explanation to sub-clause (1), the following explanation shall be substituted, namely:—

‘Explanation.—for purposes of this sub-section, the total turnover shall be deemed to include—

(i) the turnover in respect of the sale or purchase of goods exempted from tax by this Act, and

(ii) the aggregate of the sale prices received and receivable by the dealer in respect of sales of any goods in the course of inter-State trade or commerce as determined in accordance with the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), as also in respect of sales in the course of export.’”

Mr. SPEAKER.—Amendment moved:

“That for the explanation to sub-clause (1) the following explanation shall be substituted, namely:—

‘Explanation.—For purposes of this sub-section, the total turnover shall be deemed to include—

(i) the turnover in respect of the sale or purchase of goods exempted from tax by this Act, and

(ii) the aggregate of the sale prices received and receivable by the dealer in respect of sales of any goods in the course of inter-State trade or commerce as determined in accordance with the provisions

of the Central Sales tax Act, 1956 (Central Act 74 of 1956), as also in respect of sales in the course of export'."

Sri K. S. SURYANARAYANA RAO.—I beg to move:

"That in sub-clause (1) for the words 'five thousand rupees' the words 'Seven thousand and five hundred rupees' shall be substituted."

Mr. SPEAKER.—Amendment moved:

"That in sub-clause (1) for the words 'five thousand rupees' the words 'seven thousand and five hundred rupees' shall be substituted."

Sri T. MARIAPPA.—I accept the amendment.

Mr. SPEAKER.—The question is:

"That in sub-clause (1) for the words 'five thousand rupees' the words 'seven thousand and five hundred rupees' should be substituted."

*The motion was adopted.*

Sri T. MARIAPPA.—My amendment is for the explanation to sub-clause (1). It is only a consequential amendment.

Mr. SPEAKER.—The question is:

"That for the explanation to sub-clause (1), the following explanation shall be substituted, namely—

"Explanation.—For purposes of this sub-section, the total turnover shall be deemed to include—

(i) the turnover in respect of the sale or purchase of goods exempted from tax by this Act, and

(ii) the aggregate of the sale prices received and receivable by the dealer in respect of sales of any goods in the course of inter-State trade or commerce as determined in accordance with the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) as also in respect of sales in the course of export'."

*The motion was adopted.*

Mr. SPEAKER.—The question is:

"That Clause 10, as amended, stand part of the Bill."

*The motion was adopted.*

Clause 10, as amended, was added to the Bill.

Mr. SPEAKER.—Clause 11.

Sri T. MARIAPPA.—I beg to move:

"(1) for the first paragraph, the following paragraph shall be substituted, namely:—

'Every person who for an agreed commission or brokerage buys or sells on behalf of known principals specified in his accounts, shall obtain a licence from the assessing authority concerned on payment of such fee not exceeding fifty rupees as may be prescribed in this behalf.'

(2) proviso (iii) to the said clause shall be omitted."

Mr. SPEAKER.—Amendment moved:

"(1) for the first paragraph, the following paragraph shall be substituted, namely:—

'Every person who for an agreed commission or brokerage buys or sells on behalf of known principals specified in his accounts, shall obtain a licence from the assessing authority concerned on payment of such fee not exceeding fifty rupees as may be prescribed in this behalf.'

(2) proviso (iii) to the said clause shall be omitted."

Sri K. S. SURYANARAYANA RAO.—I am not moving my amendment.

Sri T. MARIAPPA.—The first paragraph is in the original Bill of clause 11. The original Bill was not happily drafted. Therefore this makes the position of the commission very clear. That is why the whole thing has been redrafted only to improve it. It clarifies the position very clearly.

Mr. SPEAKER.—The question is:

"(1) for the first paragraph, the following paragraph shall be substituted, namely:—

'Every person who for an agreed commission or brokerage buys or

(MR. SPEAKER)

sells on behalf of known principals specified in his accounts, shall obtain a licence from the assessing authority concerned on payment of such fee not exceeding fifty rupees as may be prescribed in this behalf.

(2) proviso (iii) to the said clause shall be omitted."

*The motion was adopted.*

MR. SPEAKER.—The question is :

"That Clause 11, as amended, stand part of the Bill."

*The motion was adopted.*

Clause 11, as amended, was added to the Bill.

MR. SPEAKER.—Clause 12.

SRI T. MARIAPPA.—I beg to move :

"(i) in sub-clause (1), for the words 'five thousand rupees', the words 'seven thousand and five hundred rupees' shall be substituted.

(ii) in sub-clause (3), for the words 'to the best of his judgment', the words 'to the best of his judgment, recording the reasons for such assessment' shall be substituted."

MR. SPEAKER.—Amendment moved:

"(1) in sub-clause (1), for the words 'five thousand rupees', the words 'seven thousand and five hundred rupees' shall be substituted.

(ii) in sub-clause (3), for the words 'to the best of his judgment', the words 'to the best of his judgment, recording the reasons for such assessment' shall be substituted."

SRI T. MARIAPPA.—So far as the first clause is concerned, we have merely incorporated the decision of the Select Committee that the limit should be raised to Rs. 7,500.

So far as the second amendment is concerned, we do not want the whole thing to be left to the whims and fancies of the assessing authority. While

he is allowed the opportunity of assessing to the best of his judgment, he must also give his reasons for such assessment. This makes the best assessment and the aggrieved assessee also will have the advantage of going to the higher authorities, because the reasons are recorded.

MR. SPEAKER.—The question is :

"That in sub-clause (3), for the words 'to the best of his judgment', the words 'to the best of his judgment, recording the reasons for such assessment' shall be substituted."

*The motion was adopted.*

MR. SPEAKER.—The question is :

"That Clause 12, as amended, stand part of the Bill."

*The motion was adopted.*

Clause 12, as amended, was added to the Bill.

MR. SPEAKER.—Clause 13.

SRI T. MARIAPPA.—I have got an amendment to sub-clause (2). I move :

"For sub-clause (2), the following sub-clause shall be substituted, namely :—

"(2) If default is made in paying according to the notice of assessment,—

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the person or persons liable to pay the tax under this Act shall pay a penalty equal to—

(a) one per cent of the amount of tax remaining unpaid for each month for the first three months, after the expiry of the period specified in the notice of assessment and

(b) two and one-half per cent of such amount for each month subsequent to the first three months as aforesaid."

Mr. SPEAKER.—Amendment moved.

‘For sub-clause (2), the following sub-clause shall be substituted, namely:—

“(2) If default is made in paying according to the notice of assessment,—

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the person or persons liable to pay the tax under this Act shall pay a penalty equal to—

(a) one per cent of the amount of tax remaining unpaid for each month for the first three months, after the expiry of the period specified in the notice of assessment, and

(b) two and one-half per cent of such amount for each month subsequent to the first three months as aforesaid.”

\*Sri T. MARIAPPA.—Sir, I think the House will agree with me that that is a very salutary amendment so far as levy of penalty is concerned. Under the Bill, the assessing authority had the discretion to levy the amount not exceeding the amount found to be due. But here, we have circumscribed that it should be one per cent of the amount of tax remaining unpaid for the first three months and after that two and a half per cent of the amount. This is really in favour of the assessee.

Mr. SPEAKER.—The question is:

‘For sub-clause (2), the following sub-clause shall be substituted, namely:—

“(2) If default is made in paying according to the notice of assessment,—

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the person or persons liable to pay the tax under this Act shall pay a penalty equal to—

(a) one per cent of the amount of tax remaining unpaid for each month for the first three months, after the expiry of the period specified in the notice of assessment, and

(b) two and one-half per cent of such amount for each month subsequent to the first three months as aforesaid.”

*The motion was adopted.*

Mr. SPEAKER.—The question is:

“That Clause 13, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 13, as amended, was added to the Bill.

Mr. SPEAKER.—Clause 14. There is an amendment.

Sri K. S. SURYANARAYANA RAO.—I am not moving the amendment.

Mr. SPEAKER.—The question is:

“That Clause 14 stand part of the Bill”

*The motion was adopted.*

Clause 14 was added to the Bill.

Mr. SPEAKER.—Clauses 15 and 16. The question is:

“That Clauses 15 and 16 stand part of the Bill.”

*The motion was adopted.*

Clauses 15 and 16 were added to the Bill.

Mr. SPEAKER.—Clause 17.

Sri T. MARIAPPA.—I have got to move an amendment. I move:

‘For Clause 17, the following clause shall be substituted, namely:—

“17. *Composition of tax.*—Subject to such conditions and in such circumstances as may be prescribed, the prescribed authority or when no authority is prescribed,



(SRI T. MARIAPPA)

the assessing authority of the area may accept—

(a) from any dealer in powerloom cloth produced on his own powerlooms, if his annual total turnover does not exceed Rs. 40,000; and

(b) from any other dealer, if his annual total turnover does not exceed Rs. 20,000;

in lieu of the amount of the tax payable by him during any period under this Act, by way of composition, an amount equal to the tax payable during that period under this Act on a turnover computed as follows:—

(i) in the case of a dealer [including a dealer in powerloom cloth specified in clause (a)] who produces, manufactures or processes any goods, the turnover shall be the cost price of the raw materials or ingredients used for the production, manufacture or processing of such goods, *plus* fifteen per cent of such cost price;

(ii) in the case of any other dealer, the turnover shall be the purchase price of the goods *plus* ten per cent of such purchase price.”

Mr. SPEAKER.—Amendment moved.

‘For Clause 17, the following clause shall be substituted, namely:—

“17. *Composition of tax.*—Subject to such conditions and in such circumstances as may be prescribed, the prescribed authority or when no authority is prescribed, the assessing authority of the area may accept—

(a) from any dealer in powerloom cloth produced on his own powerlooms, if his annual total turnover does not exceed Rs. 40,000;

(b) from any other dealer, if his annual total turnover does not exceed Rs. 20,000; in lieu of the amount of the tax payable by him during any period under this Act, by way of composition, an amount equal to the tax payable during that period under this Act on a turnover computed as follows:—

(i) in the case of a dealer [including a dealer in powerloom cloth specified in clause (a)] who produces, manufactures or processes any goods, the turnover shall be the cost price of the raw materials or ingredients used for the production, manufacture or processing of such goods, *plus* fifteen per cent of such cost price;

(ii) in the case of any other dealer, the turnover shall be the purchase price of the goods, *plus* ten per cent of such purchase price.”

\*Sri T. MARIAPPA.—In the original Bill, the compounding was allowed in respect of dealers whose turnover did not exceed Rs. 20,000; they would pay the lumpsum to Government. But, this concession has been extended to producers of powerloom. Sir, usually, powerlooms work on cottage industry basis and deserve some concession. Therefore, the Select Committee thought over the whole matter and wanted to extend the same concession and so they have allowed the option to compound up to Rs. 40,000. To the extent of 8 to 9 looms, this concession operates.

Sri C. J. MUCKANNAPPA.—May I know the reason for the concession from 20,000 to 40,000?

Sri T. MARIAPPA.—All dealers, whether dealers or producers, were given concession up to Rs 20,000. Now, representation was made on behalf of owners of cottage industries who own 1,2,3,4 or 5 looms. Even in the case of levy of duty by Government of India, this concession is shown up to 4 looms. Because this is a cottage industry, the Select Committee took the whole question into consideration and decided that in the case of powerloom owners whose turnover does not exceed Rs. 40,000, this concession is shown.

Mr. SPEAKER.—The question is—

‘For Clause 17, the following clause shall be substituted, namely:

“17. *Composition of tax.*—Subject to such conditions and in such circumstances as may be prescribed, the prescribed authority or when no authority is prescribed,

the assessing authority of the area may accept—

(a) from any dealer in powerloom cloth produced on his own powerlooms, if his annual total turnover does not exceed Rs. 40,000; and

(b) from and other dealer, if his annual total turnover does not exceed Rs. 20,000;

in lieu of the amount of the tax payable by him during any period under this Act, by way of composition, an amount equal to the tax payable during that period under this Act on a turnover computed as follows:—

(i) in the case of a dealer [including a dealer in powerloom cloth specified in clause (a)] who produces, manufactures or processes any goods, the turnover shall be the cost price of the raw materials or ingredients used for the production, manufacture or processing of such goods, *plus* fifteen per cent of such cost price;

(ii) in the case of any other dealer, the turnover shall be the purchase price of the goods, *plus* ten per cent of such purchase price.”

*The motion was adopted.*

Mr. SPEAKER.—The question is:

“That Clause 17, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 17, as amended, was added to the Bill.

Mr. SPEAKER.—Clause 18.

Sri T. MARIAPPA.—I beg to move:

In Clause 18, for sub-clause (1) the following sub-clause shall be substituted, namely:—

“(1) No person who is not a registered dealer shall collect any amount by way of tax under this Act; nor shall a registered dealer make any such collection except in accordance with such conditions and restrictions, if any, as may be prescribed:

Provided that the amount which may be collected by way of tax shall not exceed the rate or rates of tax specified in respect of the

sale or purchase of goods under this Act.”

Mr. SPEAKER.—Amendment moved:

‘In clause 18, for sub-clause (1) the following sub-clause shall be substituted, namely:—

“(1) No person who is not a registered dealer shall collect any amount by way of tax under this Act; nor shall a registered dealer make any such collection except in accordance with such conditions and restrictions, if any, as may be prescribed:

Provided that the amount which may be collected by way of tax shall not exceed the rate or rates of tax specified in respect of the sale or purchase of goods under this Act.”’

\*Sri T. MARIAPPA.—This amendment requires very little explanation. When the original Bill was under discussion, the opinion was expressed that the dealer should be allowed to pass on the tax that he collects to the consumer. Otherwise, they would naturally inflate the price and that would lead to a lot of dishonest transactions. Moreover, it was also the intention of the House that the unregistered dealer should not be allowed to collect the tax. Even the registered dealer should also not collect more than what is due under the Act.

Mr. SPEAKER.—The question is:

‘In Clause 18, for sub-clause (1) the following sub-clause shall be substituted, namely:—

“(1) No person who is not a registered dealer shall collect any amount by way of tax under this Act; nor shall a registered dealer make any such collection except in accordance with such conditions and restrictions, if any, as may be prescribed:

Provided that the amount which may be collected by way of tax shall not exceed the rate or rates of tax specified in respect of the sale or purchase of goods under this Act.”’

*The motion was adopted.*

Mr. SPEAKER.—The question is :

“That Clause 18, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 18 was added to the Bill. (1)

Mr. SPEAKER.—Clauses 19 to 26.

The question is :

“That Clauses 19 to 26 stand part of the Bill.”

*The motion was adopted.*

Clauses 19 to 26 were added to the Bill.

Mr. SPEAKER.—Clause 27.

Sri T. MARIAPPA.—I beg to move :

‘In sub-clause (1), for the figures “40,000”, the figure “20,000” shall be substituted.’

Mr. SPEAKER.—Amendment moved:

‘In sub-clause (1) for the figure “40,000” the figure “20,000” shall be substituted.’

Sri T. MARIAPPA.—The amendment does not require any elaborate explanation. When once the dealer is allowed to collect the tax, he must issue receipts. They should not be allowed to deceive the public or evade the taxing authorities.

Mr. SPEAKER.—The question is :

‘In sub-clause (1) for the figure “40,000” the figure “20,000” shall be substituted.’

*The motion was adopted.*

Mr. SPEAKER.—The question is :

“That clause 27, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 27, as amended, was added to the Bill.

Mr. SPEAKER.—Clause 28. The question is :

“That Clause 28 stand part of the Bill.”

*The motion was adopted.*

Clause 28 was added to the Bill.

Mr. SPEAKER.—Clause 29.

Sri T. MARIAPPA.—I beg to move :

‘(i) In sub-clause (1), after paragraph (c), the following paragraph shall be inserted, namely :—

“(d) fails to pay within the time allowed any tax assessed on him or any penalty levied on him under this Act, or”.

‘(ii) In sub-clause (2), paragraphs (c), (d) and (e) shall be re-lettered as paragraphs (b), (c) and (d), respectively.’

It does not require any explanation, Sir.

Mr. SPEAKER.—The question is :

‘(i) In sub-clause (1), after paragraph (c), the following paragraph shall be inserted, namely :—

“(d) fails to pay within the time allowed any tax assessed on him or any penalty levied on him under this Act, or”.

‘(ii) In sub-clause (2), paragraphs (c), (d) and (e) shall be re-lettered as paragraphs (b), (c) and (d), respectively.’

*The motion was adopted.*

Mr. SPEAKER.—The question is :

“That Clause 29, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 29, as amended, was added to the Bill.

Mr. SPEAKER.—Clause 30.

Sri T. MARIAPPA.—I beg to move :

‘In sub-clause (2), the words, brackets and letter “except clause (b) of the said sub-clause”, shall be omitted.’

This is a consequential amendment, Sir.

Mr. SPEAKER.—The question is :

‘In sub-clause (2), the words, brackets and letter “except clause (b) of the said sub-clause”, shall be omitted.’

*The motion was adopted.*

Mr. SPEAKER.—The question is :

“That Clause 30, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 30 was added to the Bill.

Mr. SPEAKER.—Clauses 31 to 38.  
The question is :

“That Clauses 31 to 38 stand part of the Bill.”

Clauses 31 to 38 were added to the Bill.

Mr. SPEAKER.—Clause 39.

Sri T. MARIAPPA.—I beg to move :

‘In Clause 39, the words, figures and brackets “and any notification issued under clause (ii) of sub-section (3) of section 5 of this Act”, shall be omitted.’

This is also a consequential amendment, Sir.

Mr. SPEAKER.—The question is :

‘In Clause 39, the words, figures and brackets “and any notification issued under clause (ii) of sub-section (3) of section 5 of this Act”, shall be omitted.’

*The motion was adopted.*

Mr. SPEAKER.—The question is :

“That Clause 39, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 39 was added to the Bill.

Mr. SPEAKER.—Clause 40.

Sri T. MARIAPPA.—I beg to move :

‘After the words and figures, “the Madras Tobacco (Taxation on Sales and Registration) Act, 1953 (Madras Act IV of 1953)”, the words and figures “the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954 (Madras Act XLI of 1954)” shall be inserted.’ This is also consequential, Sir.

Mr. SPEAKER.—The question is :

‘After the words and figures, “the Madras Tobacco (Taxation on Sales and Registration) Act, 1953 (Madras Act IV of 1953)”, the words and figures “the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954 (Madras Act XLI of 1954)” shall be inserted.’

*The motion was adopted.*

Mr. SPEAKER.—The question is :

“That Clause 40, as amended, stand part of the Bill.”

*The motion was adopted.*

Clause 40 was added to the Bill.

Mr. SPEAKER.—Clauses 41 to 43.

The question is :

“That Clauses 41 to 43 stand part of the Bill.”

*The motion was adopted.*

Clauses 41 to 43 were added to the Bill.

3-30 P. M.

Mr. SPEAKER.—New Schedule

Sri T. MARIAPPA.—Sir, I beg to move

“That for Schedule No. I, the new Schedule I as recommended by the Select Committee be substituted.”

Mr. SPEAKER.—Motion moved :

“That for Schedule No. I, the new Schedule I as recommended by the Select Committee be substituted.”

\*Sri T. MARIAPPA.—As per Schedule I of the Bill and when compared with the Schedule prepared by the Select Committee, the House will kindly see that we have made a great reduction in the number of items originally included in the First Schedule. That is because the Select Committee took care to see that really luxury articles are included and in the case of other articles, the levy is recommended at single point. The list is compact. It relates to luxury articles and therefore the item mentioned in the First Schedule can be taxed at higher rate. Therefore the additional levy is also recommended in the case of articles in the First Schedule. I hope the House will accept it. There are no amendments.

Mr. SPEAKER.—The question is :

“That for Schedule No. I, the new Schedule I as recommended

[MR. SPEAKER].  
by the Select Committee be substituted."

*The motion was adopted.*

New Schedule I was added to the Bill.

MR. SPEAKER.—Schedule II.

SRI T. MARIAPPA.—Sir, I have got a new Schedule to be substituted in place of the Second Schedule. Even in this case, we have re-arranged the Schedule of the original Bill, because, we wanted to be precise, clear and definite. Therefore, we have arranged the articles in such a manner that in the case of articles mentioned in the Second Schedule, single point tax is leviable on the first or earliest dealer. This is made very clear. There is no confusion. There is no difficulty in finding out the articles which are subject to the tax leviable on the first or the earliest dealer.

I move:

"That for Schedule No. II, the new Schedule II as recommended by the the Select Committee be substituted."

MR. SPEAKER.—Motion moved:

"That for Schedule No. II, the new Schedule II as recommended by the Select Committee be substituted."

There are amendments.

SRI V. S. PATIL.—There are many amendments, Sir.

MR. SPEAKER.—The House will now rise for lunch and meet after half-an-hour.

*The House adjourned for lunch at Thirty-four Minutes past Three of the Clock and reassembled at Ten Minutes past Four of the Clock.*

[MR. SPEAKER in the Chair.]

SRI B. R. SUNTHANKAR (Belgaum).—Sir, I move:

"That item '37 Kerosene' shall be deleted."

MR. SPEAKER.—Amendment moved:

"That item '37 Kerosene' shall be deleted."

SRI V. S. PATIL.—Sir, shall we proceed with the procedure that all amendments in Schedule and II may be moved?

MR. SPEAKER.—Yes.

SRI V. S. PATIL.—Sir, I move:

'That for items 1 and 2 the rate of tax shall be five per cent.'

'Items 3 and 4 shall be deleted.'

'For item No. 5 the rate of tax shall be four per cent instead of six per cent.'

'Item Nos. 6, 26, 37, 42 and 48 shall be deleted.'

MR. SPEAKER.—Amendment moved:

'That for items 1 and 2 the rate of tax shall be five per cent.'

'Items 3 and 4 shall be deleted.'

'For item No. 5 the rate of tax shall be four per cent instead of six per cent.'

'Item Nos. 6, 26, 37, 42 and 48 shall be deleted.'

SRI B. R. SUNTHANKAR.—Sir, while moving this amendment I seek to exclude the item 'kerosene' from the levy of this tax. Sales Tax is considered as a regressive tax, because the burden of tax, besides being indirect tax, falls more upon poorer sections. This regressive tax unfortunately has come to stay in our country. Not only this tax has come to stay, but it is also an important source of income to almost all the States. As the tax has come to stay we must try to see that the poorer sections, particularly the lower middle class, get rid of this tax. Tax is levied at two per cent on kerosene. So this is going to be an additional burden on the poorer people. I request the Government to accept this amendment and save the poorer classes from this additional burden. It is quite all right in the case of urban people because they get electric power and have electric lights but we must take the rural population into consideration. From that point of view sales tax should not be levied on kerosene. I hope the Hon'ble Minister will accept this amendment and see that this item kerosene is excluded from Schedule II.



Sri V. S. PATIL.—Sir, while bringing these amendments to Second Schedule I have thought over the matter very seriously. So far as items 1, 2 and 3 are concerned, i.e., fine and superfine cotton (other than cloth woven on handlooms and powerlooms) whether of silk, artificial silk, wool, flax or any other material which is not made wholly of cotton, and medium cotton cloth (other than cloth woven on handlooms and powerlooms), the Central Government has already imposed an excise duty on these commodities to the extent of four annas to six annas per square yard. When they have been heavily taxed by the Centre is it befitting for the State Government to tax them again at nine per cent? This means we are practically prohibiting people from using this kind of cloth. Furthermore, all these commodities are manufactured in our country. If we impose so heavy a tax on these, then naturally the production of these commodities will be affected. I submit that Government should reduce it from 9 to 5 per cent so as to allow at least some margin to the producer as well as to the consumer. Of course, I do not mean to say that these articles which are practically used by the middle class or higher middle class people should be excluded from taxation. But there must be some reason and rhyme while taxing these commodities. If there had been no excise duty by the Centre then I would not have grumbled about these taxes. They are too heavy on these commodities. I request the Government to reduce the tax as suggested by me.

On items 3 and 4, i.e., medium cotton cloth (other cloth woven on handlooms and powerlooms) and coarse cotton cloth (other than cloth woven on handlooms and powerlooms) also Government propose to levy 6 per cent and 3 per cent respectively. I submit that this sort of cloth is used by the poorer sections of our community. If tax is levied on them it will be a burden on the lower classes and I do not think it is the intention of Government to prevent lower classes from using the coarse and medium cloth and to

have only loin cloth. Is that the intention of Government? I do not think so. So I submit that these two items also should be completely excluded as the lower classes will be hit hard.

Then item No. 5—Fine and superfine cotton cloth woven on powerlooms—Government have proposed six per cent and I have suggested 4 per cent because there is a difference between mill-made cloth and the powerloom cloth. Cloth made on powerloom always costs higher. So the tax must be on mill-made cloth, and so it should not be six per cent but four per cent.

Then I come to item no. 6: "Medium and coarse cotton cloth woven on powerlooms" I propose that such kind of cloth used by the lower middle class or the poor section should be free from all taxation.

Then article No. 26: "Safety matches excluding matches used as fire-works". Safety matches just like kerosene has become a necessity of life for every one, whether he is poor or rich. Perhaps these matches may not be required by the higher sections of the community that live within cities because they have got electricity power. They need not have it even for lighting cigarettes or beedies; they can have lighters. So this is the necessity of the poor man and especially of the villager. Further more, there is an excise tax on these safety matches. When there was no excise tax we could get one or two boxes of safety matches for three pies. Now we have to pay one anna for a box. So this will show a heavy tax is already there and if we are to tax them again, then I suppose the price will go up from one anna to  $1\frac{1}{4}$  anna or  $1\frac{1}{2}$  annas. It means that we are hitting the poor man more than the rich man.

The next article which I have proposed for deletion is kerosene oil. My friend Sri Sunthakar has said something about this article. Kerosene has become a necessity in the life of every one except those who are living in cities. So for the poor section of villagers, until our Government are able to supply electric power to all the villages and enable them to have it for

(SRI V. S. PATIL)

lighting, etc., at least up to that time kerosene should not be taxed.

The other item which I have proposed for deletion is article No. 42 "Beedies, snuff, chewing tobacco, or any other product manufactured from tobacco". There is already very heavy taxation from the Centre, that is excise tax at the rate of one rupee per pound. A villager or a cultivator who brings tobacco to the market, gets 8 annas at the most for a pound, but there is an excise duty of one rupee per pound and if we impose a tax again on these articles made of tobacco at three per cent, then if the man who produces tobacco in the field sells it at 8 annas per pound and if he comes to the market for purchasing it, he will have to pay from Rs. 2 to 2-4-0 per pound. This is the way in which the person who produces has to pay, that is, much more when he actually purchases the same article. Therefore, this is an anomaly. Secondly, with regard to these articles—beedi, snuff, chewing tobacco, etc., who uses them? Not the big people, but they are being used by the poorer section especially the cultivators and the labourers and those people should not be taxed so heavily. So I submit that this article No. 42 requires to be exempted from taxation.

The other article to which I would like to refer is article No. 48 "chemical fertilisers, bone meal and oil cake". Our Government says that they are encouraging agriculture, that they are trying to exempt even tractors etc. from registration fee as these are the necessities of agriculturists. Without these things, no agriculture can prosper, no bigger production can be had, and knowing this, why should our Government come forward to tax these things, I do not understand. Further more, even today the Minister for Revenue has stated that our State is a deficit area and the Minister for Finance has stated in his budget speech that we require Rs. 50 lakhs worth of foodgrains during this year. This shows that we are definitely deficit so far as production of foodgrains is concerned. (Sri T. Mariappa.—50,000 tons) But the price

comes to Rs. 50 lakhs. So in order to encourage food production, all the necessities that are required for increased food production should not be taxed. On the contrary, Government should give them some subsidy. But here we find that this article has been included in this Schedule and the proposed tax is one per cent. Whatever it is, instead of giving a subsidy we tax these people. Then I think we are not encouraging food production, but we are hampering the grow more food campaign. I submit that out of 51 articles, I have chosen these few which are quite essential for our community, especially for the poorer section and I hope Government will accept my amendment in this respect.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಸ್ವಾಮಿ, ಈಗ ನನ್ನ ಸ್ನೇಹಿತರು ತಂದಿರತಕ್ಕಂಥ ಈ ತಿದ್ದುಪಡಿಗಳನ್ನು ನಾನು ಹೈದ್ರಾಬಾದ್‌ನಲ್ಲಿ ಅನುಮೋದಿಸಿ ಅವಕ್ಕೆ ನನ್ನ ಬೆಂಬಲ ಕೊಡುತ್ತೇನೆ, ಕಾರಣ ಇಷ್ಟೇ ಈ ಮಾರಾಟತೆರಿಗೆ ಮನೂದೆಯನ್ನು ಸೆರೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಕಳುಹಿಸಬಾರದಾಗಿತ್ತು ಎಂದು ಸೆರೆಕ್ಟ್ ಕಮಿಟಿ ವರದಿ ಬಂದಮೇಲೆ ನನಗನ್ನಿಸಿತು. ಏಕೆಂದರೆ, ಇದರಲ್ಲಿ ಏನೇನೂ ಬದಲಾವಣೆಯಾಗಿಲ್ಲ. ಇಷ್ಟರೊಳಗೆ ಮಹತ್ತರ ಬದಲಾವಣೆಯಾಗಿರುವುದು ಇಷ್ಟು; ಮೂರು ಪೆಡ್ಯಾಲರುಗಳು ಐದು ಪೆಡ್ಯಾಲರಾಗಿದೆ, ಅಲ್ಲೊಂದು ಇಲ್ಲೊಂದು ಕಾಮ, ಪೂರ್ಣ ಎರಾಮ, ಪದ ಬದಲಾವಣೆ ಆಗಿದೆಯೇ ಎನಾ ಸಾಮಾನ್ಯ ಜನರಿಗೆ ವಾಸ್ತವವಾಗಿ ಅನುಕೂಲತೆ ಆಗಿರುವುದೇನೂ ಕಂಡುಬರುತ್ತಿಲ್ಲ, ಮುಂಚೆ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ಬಹಳ ಆತುರ ಆತುರವಾಗಿದ್ದರು, ಜಾಗೃತ ಈ ಮನೂದೆಗೆ ಅಂಗೀಕಾರ ಪಡೆಯಬೇಕೆಂದಿದ್ದರು. ಆದರೆ ಮಾನ್ಯ ಸದಸ್ಯರನ್ನೇಕರು ನಿತ್ಯ ಬಳಕೆಯ ಪದಾರ್ಥಗಳ ಮೇಲೆ, ಸಾಮಾನ್ಯ ಜನತೆ ಉಪಯೋಗಿಸುವ ವಸ್ತುಗಳ ಮೇಲೆ, ತೆರಿಗೆ ಹಾಕುವುದನ್ನು ಒಪ್ಪದೆ ಹೋದ್ದರಿಂದ ಈ ಮನೂದೆಯನ್ನು ಸೆರೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಕಳುಹಿಸಬೇಕಾಯಿತು. ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ನಿತ್ಯ ಬಳಕೆ ವಸ್ತುಗಳ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕದಿದ್ದರೆ ವಾದಿಸತಕ್ಕ ಪ್ರಮೇಯವೇ ಇರಲಿಲ್ಲ. ಮಾನ್ಯ ಮಿತ್ರರು ಬಹಳ ಗಂಭೀರವಾದ ಭಾಷೆಯಲ್ಲಿ ನಿತ್ಯ ಉಪಯುಕ್ತ ವಸ್ತುಗಳನ್ನಾದರೂ ಬಿಡಿ, ನಾವು ಈ ಮನೂದೆಯನ್ನು ಒಪ್ಪುತ್ತೇವೆ ಎಂದು ಹೇಳಿದರೂ ಕೂಡ ಸರ್ಕಾರ ಅದಕ್ಕೆ ಮನಸ್ಸು ಮಾಡುವುದಿಲ್ಲವೆಂದು ಹೇಳಿದರೆ ನಾವು ಯಾವರೀತಿ ಸರ್ಕಾರದ ಮುಂದೆ ವಾದಿಸಬೇಕೋ ಅರ್ಥವಾಗುವುದಿಲ್ಲ.

ಮೊನ್ನೆ ಶ್ರೀಮಾನ್ ಪಾ: ಸುದ್ದೀನ್ ಅವರು ಸೀಮೆ ಎಣ್ಣೆ ಹಳ್ಳಿಗಳಲ್ಲಿ ಉಪಯೋಗಿಸುವುದು ಬಹಳ ಕಡಮೆ ಎಂದು ಹೇಳಿದರು. ಹಳ್ಳಿರೈತರು ಹೊಲದ ಕೊಯ್ಲು ವಗೈರಿ ಮಾಡಿಕೊಂಡು ಬಂದು ಐದಾರು ಗಂಟೆ ಯೊಳಗಾಗಿ ಊಟಮಾಡಿ ಜಾಗೃತ ದೀಪ ಆರಿಸಿ ಬಿಡುತ್ತಾರೆ, ಅವರು ಹೆಚ್ಚು ಹೊತ್ತು ಉರಿನುವುದಿಲ್ಲ ಎಂಬ ಅಭಿಪ್ರಾಯ ಅವರಿಗಿರಬಹುದು. ಉದಾಹರಣೆಗೆ ಚಳ್ಳಕೆರೆ, ಹಿರಿಯೂರು, ಸಿರಾ ಸಂತೆಗಳಿಗೆ

ಹೋಗುವವರು ಏಳು ಗಂಟೆಗೆ ಗಾಡಿ ಕಟ್ಟಿಕೊಂಡು ಹೋಗುವಾಗ ರಾಟೀನು ಹಚ್ಚಿಕೊಂಡು ಹೋಗದಿದ್ದರೆ ಪೊಲೀಸಿನವರು ಬಿಡುವುದಿಲ್ಲ, ದೀಪವಿಲ್ಲದಿದ್ದರೆ ಕೇನು ಹಾಕುತ್ತಾರೆ. ಇದನ್ನು ಅರ್ಥ ಮಾಡಿಕೊಳ್ಳದೆ ಬಡವರು ಸಾಮಾನ್ಯವಾಗಿ ಹೆಚ್ಚಾಗಿ ಉಪಯೋಗಿಸುವ ಚಿಮಣಿ ಎಣ್ಣೆಯ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕಿದ್ದಾರೆ. ಸರ್ಕಾರದವರು ಎಲ್ಲಾ ಊರುಗಳಿಗೂ ವಿದ್ಯುಚ್ಛಕ್ತಿಯನ್ನು ಒದಗಿಸಿಲ್ಲ; ಒಂದುವೇಳೆ ಎಲ್ಲಾ ಊರುಗಳಿಗೂ ಒದಗಿಸಿದ್ದರೆ ಇಂಜನಿಯರುಗಳು ಯಾರಾದರೂ ಡೈನಮೊ ಉಪಯೋಗಿಸುವ ಹಾಗೆ ವಿನಾದರೂ ಕಂಡು ಹಿಡಿದರೆ ವಿದ್ಯುಚ್ಛಕ್ತಿಯ ಸಹಾಯದಿಂದ ದೀಪವನ್ನು ಟ್ಟುಕೊಂಡು ಗಾಡಿ ಹೊಡೆದುಕೊಂಡು ಹೋಗಬಹುದಾಗಿತ್ತೋ ಏನೋ!

Sri T. MARIAPPA.—Again elaborate arguments are being addressed.

Sri C. J. MUCKANNAPPA.—I want to convince the Minister for Finance just to make up his mind to exempt kerosene from taxation. That is all my appeal to him. ಇದರಿಂದ ಬರುವ ಹಣದಿಂದ ಯಾವಕೋಟಿ ಕಟ್ಟಿ ರಾಜ್ಯಭಾರ ಮಾಡುತ್ತಾರೋ, ಯಾವ ದೊಡ್ಡ ಪ್ರಾಜೆಕ್ಟ್ ಗಳ ಹಣ ಉಪಯೋಗವಾಗಬೇಕೋ ತಿಳಿಯದು. ಸ್ವಲ್ಪ ದೊಡ್ಡ ಮನಸ್ಸು ಮಾಡಿ ಸಾಮಾನ್ಯ ಜನರು ಹೆಚ್ಚಾಗಿ ಉಪಯೋಗಿಸುವ ಪದಾರ್ಥಗಳ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕುವುದನ್ನು ಬಿಟ್ಟಿದ್ದರೆ ಅದನ್ನು ಒಪ್ಪಬಹುದಾಗಿತ್ತು. ಆದರೆ ಹಾಗೆ ಮಾಡದೆ ಅವುಗಳ ಮೇಲೆ ತೆರಿಗೆ ಹೇರಿರುವುದನ್ನು ನೋಡಿ ಬಹಳ ಚಿಂತೆಯಾಗಿದೆ. ಮಂತ್ರಿಗಳನ್ನು 'T. M.' ಅಂದರೆ 'Tax Master' ಎಂದು ಹೇಳಬಹುದು. ಅದಕ್ಕನು ಗುಣವಾಗಿ ಈ ಸುಂಕಹಾಕಿದರೆ ಸರ್ಕಾರಕ್ಕೆ ಹಣ ಬರುತ್ತದೆಂದು ಯೋಚಿಸಿದ್ದಾರೆ, ಅವರು ಬಹಳ ಬುದ್ಧಿವಂತರು, ಬಹಳ ಚತುರರು.

4-30 P.M.

ಆದುದರಿಂದ ಈ ವಿಚಾರದಲ್ಲಿ ತಾವು ಸ್ವಲ್ಪ ದೊಡ್ಡ ಮನಸ್ಸು ಮಾಡಬೇಕಾಗಿದೆ. ತಾವು ಆ Master-piece of taxation ಆಗಬಾರದು. ತಾವು ಸೀಮೆ ಎಣ್ಣೆಯ ಮೇಲೆ ಹಾಕಿರತಕ್ಕ ತೆರಿಗೆಯನ್ನು ಅವಶ್ಯಕವಾಗಿ ತೆಗೆಯಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ. "ಬಡವನ ಮನೆಯನ್ನು ದೇವರು ಉದ್ಧಾರ ಮಾಡಲ; ಬಡವನ ಮನೆಯ ಜ್ಯೋತಿ ಸದಾ ಬೆಳಗಲ, ಬಡವನ ಮನೆಯ ದೀಪ ಉರಿಯಲ" ಎಂಬುದಾಗಿ ಹಿರಿಯರು ಅಶೀರ್ವಾದ ಮಾಡುತ್ತಿರುವಾಗ ಈ ದಿವಸ ಸರ್ಕಾರದವರು ಏಕೆ ಅದನ್ನು ತಪ್ಪಿಸಲು ಹೊರಟಿದ್ದೀರಿ? ನಿಮಗೆ ಇದರಿಂದ ಬರತಕ್ಕ ಉತ್ಪತ್ತಿಯಾದರೂ ಎಷ್ಟು? ಈ ಬಾಬಿ ನಿಂದ ನಿಮಗೆ ಬಹಳ ಕಡಮೆ ಹಣ ಬರುತ್ತದೆ. ಆಗಲೇ ಮಾತನಾಡಿದ ನನ್ನ ಸ್ನೇಹಿತರು ಇದನ್ನು ಬಡವನ ಹಿತ ದೃಷ್ಟಿಯಿಂದ ಬಿಟ್ಟು ಬಿಡಬೇಕೆಂದು ಹೇಳಿದ್ದಾರೆ. ಆದ್ದರಿಂದ ನಾನೂಕೂಡ ಅನನ್ಯ ಮಾನ್ಯ ಸ್ನೇಹಿತರ ಅಭಿಪ್ರಾಯವನ್ನು ಪುಷ್ಟೀಕರಿಸುತ್ತಾ ವ್ಯವಸ್ಥಾಪಕಾಧಿಕಾರಿಗಳು ಈಗಲಾದರೂ ದೊಡ್ಡ ಮನಸ್ಸು ಮಾಡಿ ಅವರ ತಿದ್ದುಪಡಿಯನ್ನು ಒಪ್ಪಿಕೊಳ್ಳುವುದರ ಮೂಲಕ ಈ ಕೆರೋಸೀನ್ ಆಯಿಲ್ ಮೇಲೆ ಹಾಕಿರತಕ್ಕ ತೆರಿಗೆಯನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ತೆಗೆದು ಹಾಕುತ್ತಾರೆಂದು ನಾನು ತಿಳಿದುಕೊಂಡಿದ್ದೇನೆ. ಈಗ ಈ ಪುಸ್ತಕದಲ್ಲಿ ಕೊಟ್ಟಿರತಕ್ಕ ಫೆಡ್ಯೂಲಿಗಳನ್ನೆಲ್ಲಾ ಪರಿಶೀಲನೆ ಮಾಡಿ ನೋಡಿದರೆ ಆ ಸೆಲೆಕ್ಟ್ ಸಮಿತಿಯವರು ಏನು ತೀರ್ಮಾನ

ತೆಗೆದುಕೊಂಡಿದ್ದಾರೆಂಬುದನ್ನು ಗಮನಿಸಿದರೆ ಈ ವಸೂಲಿಯನ್ನು ಆ ಸೆಲೆಕ್ಟ್ ಸಮಿತಿಯವರ ವಿಮರ್ಶೆಗೆ ಕಳುಹಿಸದಿದ್ದರೆ ಚೆನ್ನಾಗಿತ್ತೇನೋ ಎಂದು ಈಗ ನನಗೆ ಅನ್ನಿಸುತ್ತಿದೆ. ಆ ದಿವಸನಾವು ಸೆಲೆಕ್ಟ್ ಸಮಿತಿಗೆ ಈ ವಸೂಲಿಯನ್ನು ಕಳುಹಿಸುವಾಗ ಅದಷ್ಟು ವಸ್ತುಗಳ ಬಗ್ಗೆ—ಹೆಚ್ಚು ಪದಾರ್ಥಗಳ ಬಗ್ಗೆ—ವಿನಾಯಿತಿ ಕೊಡುವಂತೆ ಬಿಲ್ಲನ್ನು ಮಾರ್ಪಾಡು ಮಾಡಬೇಕೆಂದು ಸಲಹೆ ಕೊಡಲಾಗಿತ್ತು. ಆದರೆ ಈ ದಿವಸ ಅವರು ಹಾಗೆ ವಿನಾಯಿತಿ ತೋರಿಸುವುದಕ್ಕೆ ಪ್ರತಿಯಾಗಿ ಹೆಚ್ಚು ತೆರಿಗೆಯನ್ನು ಹಾಕಿದ್ದಾರೆ. ನಾವು ಈ ಫೆಡ್ಯೂಲಿನಲ್ಲಿ ಹೇಳಿರತಕ್ಕ ಯಾವುದೊಂದರ ವಿಚಾರ ತೆಗೆದುಕೊಂಡರೂ ತೆರಿಗೆ ದರವನ್ನು ವಿಪರೀತವಾಗಿ ಹೆಚ್ಚಿಸಿದ್ದಾರೆಂಬುದಾಗಿ ಕಂಡುಬರುತ್ತಿದೆ.

ಈಗ ಮೊಟ್ಟ ಮೊದಲನೆಯದಾಗಿ ಸೆಕ್ಷನ್ ಐದು (3) (a)ನಲ್ಲಿ ಹೇಳಿರತಕ್ಕ ಒಂದು ಮತ್ತು ಎರಡನೆಯ ವಿಷಯದಲ್ಲಿ ಹೇಳಿರತಕ್ಕದ್ದನ್ನು ಎಂದರೆ ಈ fine and superfine cotton cloth ಇದರ ವಿಚಾರವನ್ನು ಈಗ ಸ್ವಲ್ಪ ಪರಿಶೀಲನೆ ಮಾಡಬೇಕಾಗಿದೆ. ಮೊದಲು ಈ ಪದಾರ್ಥದ ಮೇಲೆ 7½% ಟ್ಯಾಕ್ಸ್‌ನ್ನು ಹಾಕಲಾಗಿದ್ದಿತು. ಆದರೆ ಈಗ ಅದನ್ನು 9%ಗೆ ಜಾಸ್ತಿ ಮಾಡಿದ್ದಾರೆ. ನೀವೇನೋ ಸುಲಭವಾಗಿ ಹೆಚ್ಚಿಸಿಬಿಟ್ಟಿದ್ದೀರಿ. ಆದರೆ ಈ ತೆರಿಗೆ ಯಾರಮೇಲೆ ಬೀಳುತ್ತದೆ... ಸ್ವಾಮಿ? ಈ ಅಂಶವನ್ನು ಸರ್ಕಾರದವರು ಪರಿಶೀಲನೆ ಮಾಡಿದಂತೆ ಕಾಣುತ್ತಿಲ್ಲ. ಈ ತೆರಿಗೆ ಈ ದಿವಸ ಸರ್ಕಾರಿ ಜನರ ಮೇಲೇನೂ ಬೀಳುತ್ತಿಲ್ಲ. ಆದರೆ ಇದರ ಪರಿಣಾಮ ಸಾಮಾನ್ಯ ಜನರ ಮೇಲೆ ಎಷ್ಟು ದೂರ ಹೋಗುತ್ತದೆಂಬುದನ್ನೂ ಮತ್ತು ಈ ದಿವಸ ಈ ದುಬಾರಿ ತೆರಿಗೆ ತೆರಲು ಅವರ ಸಂಕಟ ಮತ್ತು ದುಃಖ ಎಷ್ಟು ಆಳದಲ್ಲೂ ತಿಳಿದುಬಂದನ್ನೂ ಸರ್ಕಾರದವರು ವಿಮರ್ಶೆ ಮಾಡಿದ್ದಾರೆಯೇ ಎಂದು ಕೇಳುತ್ತೇನೆ! ಈ ಬಟ್ಟೆಯ ಮೇಲೆ ಹಾಕಿರತಕ್ಕ ತೆರಿಗೆಗಳು ಯಾವ ಯಾವವು ಎಂಬುದನ್ನು ಆರೋಚನೆ ಮಾಡಿದರೆ ಅದು ಒಂದಲ್ಲ; ನಾರ್ಕಾರು ಇರುತ್ತವೆ. ಹತ್ತಿಯ ಮೇಲೆ ತೆರಿಗೆ; ನೂಲಿನ ಮೇಲೆ ತೆರಿಗೆ; ಕೇಂದ್ರ ಸರ್ಕಾರದವರ ಎಕ್ಸೈಜ್ ಡ್ಯೂಟಿ ಬೇರೆ; ಅದಾದ ನಂತರ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್; ಆಮೇಲೆ ಮುನಿಸಿಪಾಲಿಟಿಯವರು ಹಾಕತಕ್ಕ ಟ್ಯಾಕ್ಸ್ ಹೀಗೆ ಒಂದು ಬಟ್ಟೆಯ ಮೇಲೆ ಐದು ತೆರನಾದ ತೆರಿಗೆಗಳು ಬೀಳುತ್ತವೆ. ಮನೆಗಳಿಗೆ ಹೆರಿಗೆ ಮಾಡಿಸಲು ಬರತಕ್ಕ ಸೂಲಗಿತ್ತಿ ಕೇವಲ ಸುಂಕ ಮಾತ್ರ ತೆಗೆದುಕೊಂಡು ಹೆರಿಗೆ ಮಾಡಿಸಿ ಹೋಗುತ್ತಾಳೆ. ಆದರೆ ನೀವು ಒಂದು ಬಟ್ಟೆಗೆ ಐದು ತೆರನಾದ ತೆರಿಗೆ ಹಾಕುತ್ತಿದ್ದೀರಿ. ಇದು ಯಾವ ಧರ್ಮ? ನಿಜ; ನಿಮಗೆ ಈ ದಿವಸ ದುಡ್ಡು ಬೇಕಾಗಿದೆ. ಆದರೆ ಅಷ್ಟು ಕ್ಯಾನ್ ಇಷ್ಟೊಂದು ಧಾರಿ ತೆರಿಗೆ ಹಾಕಬೇಕೇ? ಇಷ್ಟೊಂದು ದುಬಾರಿ ರೇಟೆ! ಸರ್ಕಾರದವರಿಗೆ ಈಗಲೂ ಇನ್ನೂ ಅವಕಾಶವಿದೆ. ಮಾನ್ಯ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ಸ್ವಲ್ಪ ದೊಡ್ಡ ಮನಸ್ಸು ಮಾಡಿ ಈ ದರವನ್ನು ಕಡಮೆಮಾಡಬೇಕೆಂದು ಸೂಚಿಸುತ್ತೇನೆ. ತಾವು ಹಾಗೆ ಕಡಮೆ ಮಾಡಿದರೆ ಆ ಪರ್ವ? ಲೂಟಿ ನವರಿಗೆ ಒಂದು ಉತ್ತೇಜನ ಹಾಗೂ ಒಂದು ಬೆಂಬಲ ಕೊಟ್ಟುಹಾಕಾಗುತ್ತದೆ. ನನ್ನ ಆ ಮಾನ್ಯ ಸ್ನೇಹಿತರಾದರೂ ಕೇವಲ ಈಗ ಹಾಕಿರತಕ್ಕ ತೆರಿಗೆ ದರದಲ್ಲಿ ಒಂದೂವರೆ ಪರ್ಸೆಂಟನ್ನು ಕಡಮೆ ಮಾಡಿ ಎಂದು ತಿದ್ದುಪಡಿ ತಂದಿದ್ದಾರೆ. ಈ ವಿಚಾರದಲ್ಲಿ ಅಷ್ಟಾಗಿ ಯಾರದ್ದೂ ಭಿನ್ನಾಭಿಪ್ರಾಯವಿರಲಾರದು. ದಯವಿಟ್ಟು ಮಂತ್ರಿಗಳು ಇದನ್ನು ಒಪ್ಪಿಕೊಳ್ಳಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ. ಈಗಾಗಲೇ ದೇಶದಲ್ಲಿ ಅಲ್ಲಲ್ಲಿ ಏಳುತ್ತಿರುವ

(SRI C. J. MUCKKANNAPPA)

ಕಾರ್ಮಿಕರನ್ನು ಸರ್ಕಾರರು ಗಮನಿಸಬೇಕು. ಈಗಾಗಲೇ ಮಮರಾಸಿನಲ್ಲಿ ಪುಡ್ಲಾಕೆಟ್ ಅರ್ಡರ್‌ನ್ನು ಮತ್ತು ಹೊರಡಿಸಬೇಕೆಂಬ ಆಲೋಚನೆ ಎದ್ದಿದೆ. ಈ ಹಿಂದೆ ನಾಡೆ—ಬಟ್ಟೆ ಇತ್ಯಾದಿಗಳ ಮೇಲೆಲ್ಲ ಕಂಟ್ರೋಲ್ ಇದ್ದಾಗ ಹೇಗೆ ಎಷ್ಟೆಷ್ಟು ಜನರು ಐಶ್ವರ್ಯವಂತರಾದರೆಂಬ ವಿಚಾರಗಳೆಲ್ಲ ಹಿಂದೆ ಶ್ರೀ ರೆಡ್ಡಿಯವರ ಸರ್ಕಾರದಲ್ಲಿ ಮಂತ್ರಿಗಳಾಗಿದ್ದ ಈಗಿನ ಹಣಕಾಸಿನ ಸಚಿವರಿಗೇನೂ ಗೊತ್ತಿಲ್ಲದೆ ಇಲ್ಲ. ಆದುದರಿಂದ ಈಗ ಮತ್ತು ನಾವು ಆ ಹಿಂದಿನ ವ್ಯವಹಾರಗಳನ್ನೇ ಪುನಃ ಜಾರಿಗೆ ತಂದು ಹೊರಬಿಡೋಣ ಅದರ ಮುಂದಿನ ಪರಿಣಾಮ ಏನಾದೀತು ಎಂಬುದನ್ನು ನನ್ನ ಮಾನ್ಯ ಸ್ನೇಹಿತರಲ್ಲೂ ದೀರ್ಘವಾಗಿ ಪರ್ಯಾಲೋಚನೆ ಮಾಡಬೇಕಾಗಿದೆ. ಸರ್ಕಾರದವರು ದುರುಪಯುಕ್ತ ಈಗ ತಿದ್ದುಪಡಿಯಲ್ಲಿ ಕೇಳಿರತಕ್ಕ ಆ ಐದು ಪರ್ಸೆಂಟನ್ನು ಒಪ್ಪಿಕೊಳ್ಳೋಣ. ಇದರ ಪ್ರಕಾರ ತಾವು ತೆರಿಗೆಯನ್ನು ವಸೂಲಾಗಿಸಿ ನೋಡಿ. ಹಾಗೆ ಒಂದುವೇಳೆ ತಮಗೆ ಹಣ ಏನಾದರೂ ಸಾಲದೆ ಬಂದರೆ ಮತ್ತು ಐದು-ಆರು ತಿಂಗಳು ಬಿಟ್ಟು ಕೊಂಡು ತಾವು ಮತ್ತೊಂದು ತಿದ್ದುಪಡಿ ತನ್ನೆ. ಆಗ ನಾವು ಅದನ್ನೂ ಮಾಡೋಣ. ಆದುದರಿಂದ ದುರುಪಯುಕ್ತ ಸರ್ಕಾರದವರು ಈಗ ನನ್ನ ಸ್ನೇಹಿತರು ತಂದಿರುವ ತಿದ್ದುಪಡಿಯನ್ನು ಒಪ್ಪಿಕೊಳ್ಳಬೇಕೆಂದು ಅಧ್ಯಕ್ಷರ ಮೂಲಕ ಅರಿಕೆ ಮಾಡಿಕೊಳ್ಳುತ್ತೇನೆ. ತಾವು ಇಷ್ಟನ್ನಾದರೂ ಕೂಡ ಮನಸ್ಸು ಮಾಡಿ ಒಪ್ಪಿಕೊಂಡರೆ ನಾಳೆ ಬರಲಿರುವ ನಾಡು ಹಬ್ಬಕ್ಕೆ ಬಡವನ ಹೆಂಡತಿಗೆ ಒಂದು ಹೊಸ ಸೀರೆ ಯನ್ನು ಒಂದು ಮಾರ್ಗವಾಗುತ್ತದೆ. ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಸಹ ಆ ಬಡಜನರಿರತಕ್ಕ ಹಳ್ಳಿಯಿಂದಲೇ ಬಂದವರಾಗಿರುವುದರಿಂದ ಇದನ್ನು ಅವರು ಒಪ್ಪಿಕೊಳ್ಳುತ್ತಾರೆಂದು ನಾನು ನಂಬಿದ್ದೇನೆ.

ಇನ್ನು ಈ ಎರಡನೆಯ ಫೆಡ್ರೋರ್ ಐದನೆಯ ಐಟಿಂ ನಲ್ಲಿ ಹೇಳಿರತಕ್ಕ Fine and superfine cotton cloth woven on powerlooms—ವಿಚಾರದಲ್ಲಿ ಈ ಹಿಂದೆ 4% ಟ್ಯಾಕ್ಸ್ ಇದ್ದಾಗ ನಾವೇ 6% ಹಾಕಿ ಎಂದು ಹೇಳಿದ್ದೆವು. ಆಗ ತಾವೇ—ಸರ್ಕಾರದವರೇ ಬಹಳ ಬೆದರಾಡಿದರೆ, ವರ್ತಿಸಬೇಡ ನಾಲ್ಕು ಪರ್ಸೆಂಟನ್ನೇ ಇಟ್ಟುಕೊಳ್ಳೋಣ ಎಂದು ಆ ದಿವಸ ಇಟ್ಟುಕೊಂಡಿರಿ. ಆದರೆ ಇತ್ತೀಚೆಗೆ ಏನೋ ಗಡಿಬಿಡಿ ಆಗಿ ಈ ರೀತಿ ಆಗಿದೆ. ಆದರೂ ಚಿಂತೆಯಿಲ್ಲ. ತಾವು ಇಲ್ಲಿ ಈಗ ಏನು ತಿಳಿಸಿದ್ದೀರೋ ಅದಕ್ಕಿಂತ ಕೆಳಗೆ ಹೋದರೆ ಅದರಿಂದ ತಮಗೇನೂ ಅಂಥ ಕಡುಕಾಗುವುದಿಲ್ಲ. ತಾವೇ ಏನು ಈ ನಾಲ್ಕನೆಯ ಐಟಿಂನಲ್ಲಿ Coarse cotton cloth other than cloth woven on handlooms and powerlooms ಎಂದು ಹೇಳಿದ್ದೀರೋ ಇದಕ್ಕೂ ನಿಮ್ಮ ಆ ಹ್ಯಾಂಡ್‌ಲೂಂ ಬಟ್ಟೆಗೂ ಏನೂ ಅಂಥಾ ಅಜಗಜಾಂತರ ವ್ಯತ್ಯಾಸ ಇದ್ದುಹಾಗೆ ಕಾಣುವುದಿಲ್ಲ. ಆ ಖಾದಿ ಬಟ್ಟೆ ಕೈಯಲ್ಲಿಗುತ್ತದೆ; ಇದರ ಪವರ್ ಲೂಂನಲ್ಲಿ ಆಗುತ್ತದೆ. ಹೀಗಿರುವಾಗ ಇದರ ಮೇಲೆ ನಿಮ್ಮ ದೃಷ್ಟಿ ಅಷ್ಟು ಕೂಗುವಾಗಿದೆ ? ಆದ್ದರಿಂದ ತಾವೇ ಇದರ ಮೇಲೆ ಹಾಕಿರತಕ್ಕ ತೆರಿಗೆ ಯನ್ನು ತೆಗೆದುಹಾಕತಕ್ಕದ್ದು ರೇಸೆಂದು ಹೇಳುತ್ತೇನೆ. ಮಾನ್ಯ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ಈ ವಿಚಾರದಲ್ಲಿ ಕೂಡ ದೊಡ್ಡ ಮನಸ್ಸನ್ನು ಮಾಡುತ್ತಾರೆಂದು ನಾನು ತಿಳಿದುಕೊಂಡಿದ್ದೇನೆ.

ಇನ್ನು ಐಟಿಂ 26ರ ವಿಚಾರ ಬೆಂಕಿ ಕಡಿಗೆ ನಂಬಂದಿಸಿದ್ದಾಗಿದೆ. ಈ ಹಿಂದೆಲ್ಲ ನಮ್ಮ ಪೂರ್ವಿಕರು ಬೆಂಕಿಗಾಗಿ ಚಕ್ಕಮುಕ್ಕಿ ಕಲ್ಲು, ಹತ್ತಿ, ಇತ್ಯಾದಿ

ಗಳನ್ನು ಬಳಸುತ್ತಿದ್ದರು. ಬಹಳ ದಿವಸಗಳ ತನಕ ಅಂಥಾ ಒಂದು ಪರಿಸ್ಥಿತಿಯಲ್ಲಿ ನಾವಿದ್ದೆವು. ಆದರೆ ಇತ್ತೀಚೆಗೆ ಈ ಬೆಂಕಿ ಪೆಟ್ಟಿಗೆಗಳ ಪ್ರಯೋಗ ಬಳಕೆಗೆ ಬಂದಿತು. ಇತ್ತೀಚೆಗೆ ಆ ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಈ ಬೆಂಕಿ ಪೆಟ್ಟಿಗೆ ಮೇಲೆ ಎಕ್ಸೈಜ್ ಡ್ಯೂಟಿ ಹಾಕಲು ಪ್ರಾರಂಭಿಸಿದ ಮೇಲೆ ಅನೇಕ ಬೆಂಕಿ ಪೆಟ್ಟಿಗೆ ಕಾರ್ಖಾನೆಗಳು ದಿವಾಳಿ ತೆಗೆದುವು. ಏನೋ ಈಗ ಹಾಗೂ ಹೀಗೂ ಅಲ್ಲೊಂದು ಇಲ್ಲೊಂದು ಕಾರ್ಯಾನೆ ಉಳಿದಿರುವಾಗ ತಾವೇಕೆ ಅವುಗಳ ಮೇಲೆ, ಇಂಥಾ ಪರಿಸ್ಥಿತಿಯಿದ್ದರೂ, ಕಣ್ಣು ಹಾಕಿದರೋ ಅದು ನನಗೆ ಅರ್ಥವಾಗುತ್ತಿಲ್ಲ. ಆದರೆ ಈಗ ಅಲ್ಲೇ ಕೆಲವುಕಡೆ ಎದ್ದುಬಿಟ್ಟಿರುವುದಿದೆ. ಆದರೆ ಒಂದು ಲೈಟ್ ಹಾಕಿಸಿ ಕೊಳ್ಳಬೇಕಾದರೆ 15-20 ರೂಪಾಯಿಗಳ ಬೆಲೆಯಾಗುತ್ತದೆ. ಆದ್ದರಿಂದ ಸರ್ಕಾರದವರು ಇಂಥಾ ಸಣ್ಣ ಪುಟ್ಟ ಐಟಿಂಗಳನ್ನು ಡಿಲೀಟ್ ಮಾಡಿದರೆ ಅವರಿಗೆ ಬರತಕ್ಕ ಹಣವೇನೂ ಕಡಮೆ ಆಗುವುದಿಲ್ಲ. ಆದುದರಿಂದ ನನ್ನ ಸ್ನೇಹಿತರು ತಂದಿರತಕ್ಕ ತಿದ್ದುಪಡಿಯ ಪ್ರಕಾರ ಸರ್ಕಾರದವರು ಈ 26ನೆಯ ಐಟಿಂನ್ನು ಈ ಫೆಡ್ರೋಲಿನಿಂದ ಡಿಲೀಟ್ ಮಾಡಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ. ಕೆರೋಸಿನ್ ವಿಚಾರ ಆಗಲೇ ಹೇಳಿದ್ದೇನೆ.

ಇನ್ನು 42ನೆಯ ಐಟಿಂ: ಬೇಡಿ, ನಶ್ಯ ಮತ್ತು ಹಾಕಿಕೊಳ್ಳುವ ಹೊಗೆಸೊಪ್ಪು ಈ ಬಾಬಿಗೆ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಯಾರ ದೃಷ್ಟಿಯಿಂದ ವಿನಾಯಿತಿ ಕೊಡದಿದ್ದರೂ ನಿಮ್ಮ ಹಿತದೃಷ್ಟಿಯಿಂದಲಾದರೂ ಇದನ್ನು ಮನ್ನಾ ಮಾಡಿ. ಈಗಿರತಕ್ಕ ಹನ್ನೊಂದು ಜನರ ಮಂತ್ರಿ ಮಂಡಲದಲ್ಲಿ ಮಾನ್ಯ ಹಣಕಾಸಿನ ಸಚಿವರು, ಎಸ್. ಎಸ್. ಜಿ. ಸಚಿವರು ಇತ್ಯಾದಿ ಬಹಳ ಜನ ಮಂತ್ರಿಗಳು ನಶ್ಯವನ್ನು ಹಾಕತಕ್ಕವರಾಗಿರುತ್ತೀರಿ. ಆದ್ದರಿಂದ ಇದನ್ನು ನಿಮ್ಮ ಹಿತದೃಷ್ಟಿಯಿಂದಲಾದರೂ ಇದನ್ನು ಫೆಡ್ರೋಲಿನಿಂದ ಡಿಲೀಟ್ ಮಾಡಿಬಿಡಿ. ಜಗತ್ತಿನಲ್ಲಿ ಯಾರು ಹೇಳಿದರೂ ಕೇಳದೆ ಇರತಕ್ಕಂಥ ಜನ ನೀವು. ಆದ್ದರಿಂದ ಈಗ ನಿಮ್ಮ ವಿಚಾರಕ್ಕಾದರೂ ನೀವು ಇದನ್ನು ಮನ್ನಾಮಾಡಿ.

ಶ್ರೀ ಚಿ. ಮರಿಯಪ್ಪ.—ಇದು ಹಾಗೆ ನಮಗೆ ಸಂಬಂಧಪಟ್ಟ ವಿಚಾರವಾದ್ದರಿಂದಲೇ ಇದಕ್ಕೆ ತೆರಿಗೆ ಹಾಕಿದ್ದೇವೆ.

ಅಧ್ಯಕ್ಷರು.—ಅವರು ಬೇಡಿಯನ್ನೂ ಸೇರುತ್ತಾರೆ! (ನಗು)

ಶ್ರೀ ಎಲ್. ಎಸ್. ವೆಂಕಾಚಾರಾವ್.—ಇಲ್ಲ, ಅವರು ಸಿಗರೇಟನ್ನು ಮಾತ್ರ ಸೇರುತ್ತಾರೆ.

ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಮಾನ್ಯ ಮಂತ್ರಿಗಳನ್ನು ನಾನೂ ಸಹ 10-15 ವರ್ಷಗಳಿಂದ ನೋಡುತ್ತಿದ್ದೇನೆ, ಅವರನ್ನು ನಾನೂ ಸಹ ಬಲ್ಲೆ. ಆದರೆ ನಾನೇಗ ತಮ್ಮಲ್ಲಿ ಅರಿಕೆ ಮಾಡಿಕೊಳ್ಳುವುದಿಲ್ಲ; ಈ ಬೇಡಿ, ನಶ್ಯ ಮತ್ತು ಹಾಕಿಕೊಳ್ಳುವ ಹೊಗೆಸೊಪ್ಪು ಇವುಗಳೆಲ್ಲ ನಿಮಗೂ ಪ್ರಿಯವಾದ ವಸ್ತುಗಳೇ, ಆದುದರಿಂದ ಸಾಧ್ಯವಾದರೆ ಇವುಗಳ ಮೇಲಿನ ತೆರಿಗೆಯನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ತೆಗೆದುಬಿಡಿ; ಇಲ್ಲವೇ ಕಡಮೆ ತೆರಿಗೆ ಯನ್ನಾದರೂ ಹಾಕಿ. ಈಗಾಗಲೇ ಈ ಬೆಳೆಗಳ ಸಂಬಂಧವಾಗಿ ಅಗ್ರಿಕಲ್ಚರರ್ ಇಂಕಂಟ್ಯಾಕ್ಸ್ ಬೇರೆ ನಾಳೆ ಹಾಕಬೇಕೆಂದಿದ್ದೀರಿ. ಜನರು ಈ ತೆರಿಗೆಗಳ ಸಂಬಂಧವಾಗಿ ನಿಮ್ಮನ್ನು ಬಹಳವಾಗಿ ಅಂದುಕೊಳ್ಳುತ್ತಿದ್ದಾರೆ. ಹೀಗೆಲ್ಲಾ ಜನರಾಡಿಕೊಳ್ಳುತ್ತಿದ್ದರೆ ತಾವು ತಾನೆ ಇನ್ನೆಷ್ಟು ಸಹಿಸುವಿರಿ ? ಈ ಪೋರ್ಟ್ ಫೋಲಿಯೋವನ್ನು ತಾವೇಕೆ ತೆಗೆದುಕೊಂಡಿರಿ ? ತಾವು ಈ ಬಾಬಿಯನ್ನು ಒಪ್ಪಿಕೊಂಡಿದ್ದ ಕ್ಯಾನ್ ನಮಗಿಲ್ಲದರೂ ಮನಸ್ಸು ತುಂಬಾ ಬಾಧಿಸುತ್ತಿದೆ. ತಾವು ರೈತನ

ಮನೆಯಲ್ಲಿ ಹುಟ್ಟಿದವರು; ರೈತಾಪಿ ವರ್ಗದಲ್ಲಿದ್ದವರು; ಈ ದಿವಸ ರೈತನ ಮಗನಾಗಿ ಅಧಿಕಾರಕ್ಕೆ ಬಂದಿದ್ದೀರಿ; ರೈತರ ಕಷ್ಟ ಸುಖಗಳನ್ನು ತಾವು ಚೆನ್ನಾಗಿ ಅರಿತಿದ್ದೀರಿ. ಅಂಥ ನೀವು ಏಕೆ ಈ ದಿವಸ ರೈತನ ವಿಚಾರದಲ್ಲಿ ಹೀಗೆಲ್ಲಾ ವರ್ತಿಸುತ್ತಿದ್ದೀರಿ? ಅರಿಸ್ಲೋಕ್ರಾಟ್ ವರ್ಗದವರ ಮೇಲೆ ತಾವು ಹಾಕಿ. ನಾವು ಬೇಡವೆನ್ನುವುದಿಲ್ಲ. ಆದರೆ ತಾವು ದುರುಪಯು ಬೀಡಿನಶ್ಯ-ಹಾಕಿ ಕೊಳ್ಳುವ ಹೊಗೆಸೊಪ್ಪು ಇವುಗಳಿಗೆ ತೆರಿಗೆಯನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ವಜಾ ಮಾಡಬೇಕು, ಎಂದು ನಾನು ಹೇಳಿಕೊಳ್ಳುತ್ತೇನೆ.

ಇನ್ನು 48ನೆಯ ಐಟಂ ವಿಚಾರ. ತಾವಿಲ್ಲಿಯತನಕ ನಡೆಸಿದ ಪ್ರಯತ್ನಗಳೆಲ್ಲ ನಿಷ್ಪಲವಾಗಿ ನಮಗೆ ಆಹಾರದ ವಿಚಾರದಲ್ಲಿ ಇನ್ನೂ ಸ್ಪಷ್ಟಪೂರ್ಣತೆ ಬಂದಿಲ್ಲ. ಅದಕ್ಕಾಗಿ ಈಗ ಮತ್ತೆ ತಾವು ಗ್ಲೋಮೋರ್-ಫುಡ್ ಸ್ಕೀಮನ್ನು ಜಾರಿಗೆ ತಂದು ಹೆಚ್ಚು ಆಹಾರ ಬೆಳೆ ಬೆಳೆಯಲು ರೈತನಿಗೆ ಉತ್ತೇಜನ ಕೊಡಬೇಕೆಂದಿರುವ ಕಾಲದಲ್ಲಿ ರೈತನ ಕೆಲಸಕ್ಕೆ ಅತ್ಯವಶ್ಯಕವಾಗಿ ಬೇಕಾಗಿರುವ ಈ ಗೊಬ್ಬರದ ಮೇಲೆ ಸರ್ಕಾರದವರ ಕಣ್ಣು ಏಕೆ ಬಿತ್ತೋ ಅದು ನನಗೆ ತಿಳಿಯದಾಗಿದೆ. ಈ ದಿವಸ ತಾವು ಹೀಗೆಲ್ಲಾ ಮಾಡುತ್ತಿರುವುದರಿಂದಲೇ ಪ್ರತಿ ತಿಂಗಳೂ ಅಕ್ಕಿ ಗೋದಿ ಇತ್ಯಾದಿ ಸಾಮಗ್ರಿಗಳಿಗಾಗಿ ಡೆಲ್ಲಿ ಸರ್ಕಾರದವರ ಬಳಿ ಕೈಚಾಚಿಕೊಂಡು ನಿಂತಿರಬೇಕಾಗಿದೆ. ಸರ್ಕಾರದರು ಹೀಗೆ ಗೊಬ್ಬರ-ಗೋದಿಗಳ ಮೇಲೂ ತೆರಿಗೆ ಹಾಕಿದಮೇಲೆ ಬೆಳೆಯ ತಕ್ಕವನಿಗೆ ಈ ಗ್ಲೋಮೋರ್ ಫುಡ್ ವಿಚಾರದಲ್ಲಿ ಏನು ಉತ್ಸಾಹವಿದ್ದೀತು? ಆದ್ದರಿಂದ ಈ ದಿವಸ ತಮ್ಮ ಆ ಗ್ಲೋಮೋರ್ ಫುಡ್ ಯೋಜನೆ ಹೊರಟು ಹೋಗಿ ನೋ-ಮೋರ್ ಫುಡ್ ಯೋಜನೆ ಬಂದಿದೆಯೆಂದು ಹೇಳಲಿಚ್ಛಿಸುತ್ತೇನೆ. ಹೆಚ್ಚು ಆಹಾರ ಬೆಳೆಯ ಬೇಕೆಂಬ ಯೋಜನೆಗೆ ಅತ್ಯವಶ್ಯಕವಾದಂಥ ವಸ್ತುವೆಂದರೆ ಅದು ಗೊಬ್ಬರ. ಇಂಥ ರೈತನ ಅತ್ಯವಶ್ಯಕವಾದ ವಸ್ತುಗಳ ಮೇಲೆ ತೆರಿಗೆ, ಅತ್ಯ ಕೇಂದ್ರ ಸರ್ಕಾರದವರ ತೆರಿಗೆಗಳು, ಇತ್ತ ರಾಜ್ಯ ಸರ್ಕಾರದವರ ತೆರಿಗೆಗಳು. ಹೀಗಾಗಿ 100ಕ್ಕೆ 70 ಜನ ರೈತ ರಿರತಕ್ಕ ರಾಜ್ಯದಲ್ಲಿ ಈ ತೆರಿಗೆಗಳಿಂದ ಬಡವರ ಬೆನ್ನು ಮೂಳೆ ಮುಂದುಹೋಗಿದೆ ಎಂಬುದು ತಮಗೆ ತಿಳಿದೂ ತಿಳಿದೂ ಈಗ ತೆರಿಗೆಯನ್ನು ಹೇಗೆ ತಾವು ಹಾಕಿದಿರಿ!

ಒಂದು ಪರ್ಸೆಂಟಿಜಿ ಟ್ಯಾಕ್ಸ್ ಇರಬಾರದು. ಒಂದು ಕಾನೂ ತೆರಿಗೆ ಹಾಕಬಾರದು. ಹೆಚ್ಚು ಆಹಾರ ಬೆಳೆಯ ಬೇಕಾದರೆ ಫರ್ಟಿಲೈಸರ್ಸ್ ಉಪಯೋಗ ಮಾಡಲಿಕ್ಕೆ ಬೇಕು. India is an agricultural country. ಪಂಜಾಬರಾವ ದೇಶವು ಮತ್ತು ಕೃಷ್ಣ ಪ್ರದೇಶವು ಚೀನ ಜಪಾನ ದೇಶಗಳಿಗೆ ಹೋಗಿ ಒಂದು ಅವರು ಹೇಳುವುದು ಏನೆಂದರೆ, ವ್ಯವಸಾಯಕ್ಕೆ ಹೆಚ್ಚು ಉತ್ತೇಜನ ಕೊಡಬೇಕು ಎಂದು. ಹಾಗಾದರೆ ವ್ಯವಸಾಯದ ಧಾನ್ಯಗಳ ಮೇಲೆ ಏತಕ್ಕೆ ಸುಂಕ ಹಾಕಿದ್ದೀರಿ? ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಯವರು ಈ ವಿಷಯವನ್ನು ಚೆನ್ನಾಗಿ ಪರಿಶೀಲನೆ ಮಾಡಿದ್ದು. ಗೊಬ್ಬರದ ಮೇಲೆ ಸುಂಕ ಹಾಕಬಾರದಾಗಿತ್ತು. ಇದರಿಂದ ಸರ್ಕಾರ ಅನ್ಯಾಯ ಮಾಡಿದೆ ಎಂದು ಹೇಳಬೇಕಾಗುತ್ತದೆ. ಈ ರೀತಿಯಾಗಿ ಗೊಬ್ಬರದ ಮೇಲೆ ಸುಂಕ ಹಾಕಿರುವುದು ಪ್ರಗತಿಪರ ವಿಚಾರವಲ್ಲ. ಅದಾದರಿಂದ ವ್ಯವಸಾಯದ ಅಭಿವೃದ್ಧಿಗೆ ಸಂಬಂಧಪಟ್ಟ ಗೊಬ್ಬರದ ಮೇಲೆ ಸುಂಕ ಹಾಕಬಾರದೆಂದು ನಾನು ಮಂತ್ರಿಗಳಿಗೆ ವಿನಂತಿ ಮಾಡಿಕೊಳ್ಳುತ್ತೇನೆ.

ಇನ್ನು ಹೆಚ್ಚಿಗೆ ವಿವರವಾಗಿ ನಾನು ಹೇಳುವುದಕ್ಕೆ ಇಷ್ಟಪಡುವುದಿಲ್ಲ. ಸರ್ಕಾರಕ್ಕೆ ದುಡ್ಡು ಬೇಕಾಗಿದ್ದರೆ ಹೆಂಡದ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕಬೇಕಾಗಿತ್ತು. ಸಭೆ ಒಪ್ಪಿದರೆ ತಾವು ಒಪ್ಪಿಕೊಳ್ಳುವುದಾಗಿ ಮಾನ್ಯ ಮಂತ್ರಿಯವರು ಹೇಳಿದ್ದಾರೆ. ಆದರೆ ಸರ್ಕಾರದವರೇ ಹಾಗೆ ಮಾಡಿದ್ದರೆ ನಾವು ಅದನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಒಪ್ಪಿಕೊಳ್ಳುತ್ತಿದ್ದೆವು. ಅದಮಿಯಿಂದ ತಂಗಡಿ ಚಕ್ಕೆ ತಂದು ಅಂಗಡಿಗೆ ಹಾಕಿದರೆ ಬಡವರಿಗೆ ಸುಲಭವಾಗಿ ದುಡ್ಡು ಸಿಕ್ಕುತ್ತದೆ. ಹೀಗೆಲ್ಲಾ ತೆರಿಗೆ ಹಾಕಿದ್ದು ನಮ್ಮ ದುರದೃಷ್ಟವೋ ದೇಶದ ದುರದೃಷ್ಟವೋ ತಿಳಿಯುವುದಿಲ್ಲ. ಮಾನ್ಯ ಸದಸ್ಯರಾದ ಶ್ರೀ ವಿ. ಎಸ್. ಪಾಟೀಲ ಮತ್ತು ಶ್ರೀ ಸುಂಠಣಕರ್ ಅವರು ತಂದಿರುವ ತಿದ್ದುಪಡಿಗಳನ್ನು ಸರ್ಕಾರವು ಒಪ್ಪಿಕೊಂಡು ಜನಸಾಮಾನ್ಯರ ಮೇಲಿನ ಹೆಚ್ಚಿನ ಸುಂಕದ ಭಾರವನ್ನು ತೆಗೆದುಹಾಕುವುದಕ್ಕೆ ಮನಸ್ಸು ಮಾಡುತ್ತಾರೆಂದು ನಾನು ಭಾವಿಸುತ್ತೇನೆಂದು ಹೇಳಿ ನನ್ನ ಭಾಷಣ ಮುಗಿಸುತ್ತೇನೆ.

[Sri N.O. Samaji spoke in Marathi. His speech is printed in the appendix number to this volume.]

5 P.M.

\* ಶ್ರೀ ಟಿ. ಮರಿಯಪ್ಪ.—ಅಧ್ಯಕ್ಷರೇ ಈ ವಿಷಯದಲ್ಲಿ ಇಲ್ಲ ಬಹಳ ವಿಪುಲವಾಗಿ ಚರ್ಚೆಯಾಗಿದೆ. ಅವರು ಹೇಳಿದ ಅಂಶಗಳನ್ನೆಲ್ಲಾ ಅರಿಸಿದ ಸಮಿತಿಯವರು ಪರಿಶೀಲನೆಗೆ ತೆಗೆದುಕೊಂಡಿದ್ದಾರೆ. ಮಾನ್ಯ ಸದಸ್ಯರು ಹೊಸ ವಿಷಯ ಏನೂ ಹೇಳಿಲ್ಲ. ಯಾವ ಯಾವ ವಿಷಯಗಳಿಗೆ ಯಾವ ಯಾವ ಬಾಬಿನಲ್ಲಿ ಎಷ್ಟೆಷ್ಟು ತರಹ ತೆರಿಗೆ ಹಾಕಬೇಕು ಎನ್ನುವುದನ್ನು ಬಹಳ ದೀರ್ಘವಾಗಿ ಮತ್ತು ಆಳವಾಗಿ ಪರಿಶೀಲನೆ ಮಾಡಿದ್ದಾರೆ. ಒರಿಜಿನರ್ ರೇಟ್ಸ್ ನೋಡಬಾರದು. ಮೊದಲು 2½ ಪರ್ಸೆಂಟ್ ಇದ್ದರೂ ಅದಿಷ್ಟನರ್ ಲೆವಿ ಇದ್ದುದರಿಂದ ಎರಡುಕೈದಾಟದರೆ, ಅದು 11 ಪರ್ಸೆಂಟ್ ಆಗುತ್ತದೆ ಈಗ ಅದನ್ನು 5 ಪರ್ಸೆಂಟ್ ಕಮ್ಮಿ ಮಾಡಿ ಪಕ್ಕದ ಪ್ರಾಂತದಲ್ಲಿ ಇರುವುದನ್ನು ಇಟ್ಟುಕೊಂಡಿದ್ದೇವೆ. ಪಕ್ಕದ ಪ್ರಾಂತದಲ್ಲಿ ಅದರಲ್ಲೂ ಆಂಧ್ರದಲ್ಲಿ ಇರುವುದನ್ನು ನೋಡಿಕೊಂಡು ಹಾಕಿದ್ದೇವೆ. ಇಷ್ಟು ಮಾಡಿದರೂ ತಪ್ಪು ಕಂಡುಕೊಂಡಿರುವುದು ಚೆನ್ನಾಗಿಲ್ಲ. ದಯವಿಟ್ಟು ಇದನ್ನು ಅಂಗೀಕರಿಸಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ.

Mr. SPEAKER.—The question is: "That item '37 Kerosene' shall be deleted."

*The motion was negatived.*

Mr. SPEAKER.—The question is:

"(ii) For items 1 and 2 the rate of tax shall be five per cent.

(iii) Items 3 and 4 shall be deleted.

(iv) For item No. 5 the rate of tax shall be four per cent instead of six per cent.



[MR. SPEAKER]

(v) Items Nos. 6, 26, 37, 42 and 48 shall be deleted."

*The motion was negatived.*

MR. SPEAKER.—There is another amendment in the name of Sri K. S. Suryanarayana Rao.

SRI K. S. SURYANARAYANA RAO.—I do not propose to move my amendment.

MR. SPEAKER.—I now put the new Schedule to vote. The question is :

"That for Schedule No. II, the new Schedule as recommended by the Select Committee be substituted."

*The motion was adopted.*

Schedule II was added to the Bill.

MR. SPEAKER.—Schedule III.

SRI T. MARIAPPA.—I beg to move :

"That for Schedule No. III, the new Schedule III as recommended by the Select Committee be substituted."

MR. SPEAKER.—Amendment moved:

"That for Schedule No. III, the new Schedule III as recommended by the Select Committee be substituted."

SRI V. S. PATIL.—I beg to move :

"That items Nos. 5, 10 and 11 shall be deleted."

MR. SPEAKER.—Amendment moved:

"That items Nos. 5, 10 and 11 shall be deleted."

SRI B. R. SUNTHANKAR.—I beg to move :

"That items Nos. 5 and 8 shall be deleted."

MR. SPEAKER.—Amendment moved:

"That items Nos. 5 and 8 shall be deleted."

SRI V. S. PATIL.—I have moved this amendment to the third Schedule that has emerged from the Select Committee and it is meant for a single point purchase tax. These three articles which I have mentioned are, Chillies, beedi leaves and cashew and its kernel.

These three things, as I said at the time of last amendment, especially the chillies and beedi leaves, have become practically the most important commodity of the poorer classes. Without chillies, I do not think any person can have his food in our country. Of course, in foreign countries, chillies have no place. But so far as our country is concerned, chillies have become practically the staple food or the consumers' staple food and it is only next to salt. Under these circumstances, I feel, Sir, that in order to avoid such taxation and that too indirect taxation on the poorer classes, any kind of tax on the chillies must be avoided. It is not a commodity that can be avoided; it is a commodity to be consumed by the poorer classes. The highest class in our country never use chillies but use pepper. This is a commodity which is meant for the poorer or poorest classes and so, it should be exempted from tax. Then beedi leaves, as I have said at the time of the last amendment, should not be taxed as tobacco. Article 10 is a most important item. In our parts the plantation of cashew trees is being encouraged by the Government and by the society because even though our part is a malnad area, during the last 50 or 60 years and especially during the war, all the standing trees have been removed by the Government and by the people and practically our hills are lying barren and cashewnut tree is the only tree which could be grown there profitably. Day before yesterday I have seen in the newspapers that the Madras Government is encouraging the planting of these trees and have declared some reward for people who plant these trees. So, in order to encourage this sort of income, I think no tax should be imposed upon the product of these trees until we have sufficient number of these cashew trees. So long as we have not got sufficient number of trees and their products, it is no use taxing them at this stage. So, I submit, Sir, that all the three amendments which I have moved may be accepted by the Government as they are quite essential for the progress of the country.

**Sri B. R. SUNTHANKAR.**—Sir, by moving my amendment, I seek to exempt chillies and pepper from tax in Schedule III. As for chillies, my Hon'ble friend Sri V. S. Patil has said enough. It forms an important part of the food and it is an important ingredient of food in Southern India and particularly this State. Besides, I wish to bring to the notice of this House that in the Bombay State sales tax is not levied on chillies. So, chillies that were grown in this State are placed at a handicap because by levying sales tax on chillies, their price will rise and chillies from Bombay area will be imported in the border areas. That is a loss to this State. Chillies and pepper form an important ingredient of our food. They should not be taxed. That is my contention. There has been an appeal from the chilly growers and merchants in the State to the Select Committee and that has gone in vain because the case of the chillies does not seem to have received proper attention of the Select Committee. So, I request this House and I request the Hon'ble Minister to accept this amendment and exempt these goods from taxation.

**ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.**—ಈ ಗ್ರಾಂಥದ ರೂಪ ಸರ್ಕಾರದವರು ದೊಡ್ಡ ಮನಸ್ಸು ಮಾಡಿರಿ ಎಂದು ಹೇಳಿ ನಾನು ಕೇಳಿಕೊಳ್ಳುತ್ತೇನೆ. ಏಕೆಂದರೆ ಈ ದುಡ್ಡು ಬೇಕು ಎನ್ನುವ ಭರದಲ್ಲಿ ನೀವು ಎಲ್ಲಾ ಮರೆತುಬಿಟ್ಟಿದ್ದೀರಲ್ಲಾ! 'ಉಪ್ಪು' ಇಟ್ಟುವನ್ನು ಮುಪ್ಪಿನ ತನಕ ನೆನೆ' ಎಂದು ಗಾದೆಇದೆ. ಒಟ್ಟು ಕೊಟ್ಟು ಜನರನ್ನು ಮಂತ್ರಿಮಂಡಲಕ್ಕೆ ಬಂದಕೂಡಲೇ ಮರೆತಿದ್ದೀರಲ್ಲಾ! ದಿನವಲ್ಲಾ ಕಾದುಕೊಂಡು, ಹಸಿ ಮೆಣಸಿನಕಾಯಿ ತಿನ್ನ ತಕ್ಕವನು ಜೋಡು ಎತ್ತಿಗೆ ಒಟ್ಟು ಹಾಕು ಎಂದರೆ ಅಕ್ಕಿರೆಯಿಂದ ಒಟ್ಟು ಹಾಕಿದ್ದಾನೆ. ಅದನ್ನು ಮರೆತಿದ್ದೀರಿ. ಅಂಥ ಮೆಣಸಿನಕಾಯಿನ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕುವುದಕ್ಕೆ ಮನಸ್ಸು ಮಾಡಿದ್ದೀರಲ್ಲಾ! ಮೊದಲನೆ ಸಾರಿ ಬಂದಾಗಲೇ ಇದರ ಮೇಲೆ ಹಾಕಬೇಡಿ ಎಂದು ಹೇಳಿದೆ. ನಮ್ಮ ದೇಶದಲ್ಲಿ ಎಷ್ಟು ಪ್ರಮಾಣದಲ್ಲಿ ಮೆಣಸಿನಕಾಯಿ ಬೆಳೆಯುತ್ತಾರೆ, ಎಷ್ಟು ವ್ಯಾಪಾರ ಆಗುತ್ತದೆ ಎಂಬುದು ನಿಮಗೆ ಗೊತ್ತಿದೆ. ವ್ಯಾಪಾರಸ್ಥರ ಮೇಲೆ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಹಾಕು ತ್ರೀರೋ, ಕಳಸ್ಯಮಾರ್ಸ್ ಮೇಲೆ ಹಾಕುತ್ತೀರೋ ಎಂದು ಅನುಮಾನ ಬಂದಿದೆ. ಏಕೆಂದರೆ ಇದು ಇಮಾಂಸಾಬೀಗೊ ಗೋಕುರಾಪ್ಪವುಗೊ ಎಷ್ಟು ವ್ಯತ್ಯಾಸವೋ ಅಷ್ಟೇ ವ್ಯತ್ಯಾಸ. ಮೆಣಸಿನಕಾಯಿ ವ್ಯಾಪಾರ ಮಾಡುವವನು ಬೆಳಗಿನ ಜಾವ ಒಂದು ಮೂಟೆ ಕಾಯಿಗೆ ನಾಲ್ಕು ಬಂದಿಗೆ ನೀರು ಸುರಿಯುತ್ತಾನೆ. ಎಂಟು ಘಂಟೆ ಹೊತ್ತಿಗೆ ಎರಡು ಪಾಪು ತೂಗಿದರೆ ಒಂದು ಸೇರು ಆಗುತ್ತದೆ. ಅದರ ಮೇಲೆ ಟ್ಯಾಕ್ಸ್ ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಸಾಯಂಕಾಲ ಮನೆಗೆ ತೆಗೆದುಕೊಂಡುಹೋದರೆ ಅರ್ಧ ಸೇರು ಆಗು

ತ್ತದೆ. It is only an appeal. I do not want to criticise the Government. ಮೆಣಸಿನಕಾಯಿಯ ಮೇಲೆ ಸುಂಕ ಹಾಕುವುದಕ್ಕೆ ಕುಳಿ ತಿದ್ದಿರಿ. ಇನ್ನು ಉಪ್ಪಿಗೂ ಹಾಕಿ. ಮಹಾತ್ಮಾ ಗಾಂಧಿಯವರು ನತ್ಯಾಗ್ರಹ ಮಾಡಿದ್ದು ಎಲ್ಲಾ ಹೊರಟುಹೋಯಿತು. ಟರ್ಸ್ ಒವರ್ ಟ್ಯಾಕ್ಸ್ ಎಲ್ಲಕ್ಕೂ ಬರುತ್ತದೆ.

**ಶ್ರೀ ಬಿ. ಮರಿಯಪ್ಪ.**—ಇಲ್ಲ ಅದು ಎಕ್ಸ್‌ಮ್ ಆಗಿದೆ.

**ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.**—ಟರ್ಸ್ ಒವರ್ ಹಾಕ ಬೇಕಾದರೆ ಉಪ್ಪಿನ ಮೂಟೆ ಬೇರೆ ಇಟ್ಟಿರುತ್ತೀರಾ! ಸ್ವಲ್ಪ ಬದವ ಕಡೆಗೆ ದೃಷ್ಟಿ ಇಡಿ. Raw Wool ಗೆ ಸುಂಕಹಾಕಿದ್ದೀರಿ, ಕಂಬಳಿಗೆ ಎಕ್ಸ್‌ಮ್ ಮಾಡಿದ್ದೀರಿ. ಈ ಕೌಟಲ್ಯನ ಅರ್ಥಶಾಸ್ತ್ರ ಯಾರು ಬೋಧನೆ ಮಾಡಿ ದರೋ! ತುಪ್ಪು ಇಲ್ಲದೇ ಕಂಬಳಿ ಹೇಗೆ ನೇಯುತ್ತಾನೆ! ಇದನ್ನು ಸ್ವಲ್ಪ ದೀರ್ಘವಾಗಿ ಆಲೋಚನೆ ಮಾಡಿ. ಇದರಲ್ಲಿ ಬರೀ ದುಡ್ಡಿನ ಪ್ರಶ್ನೆ ಒಂದೇ ಅಲ್ಲ. ಮೆಣಸಿನಕಾಯಿಯ ಮೇಲೆ ಸುಂಕ ಹಾಕಿರುವ ವಿಷಯದಲ್ಲಿ ಸ್ವಲ್ಪ ದೊಡ್ಡ ಮನಸ್ಸು ಮಾಡಿ. ಶ್ರೀಮಾನ್ ಸೂರ್ಯನಾರಾಯಣರಾಯರು ತಿದ್ದುಪಡಿ ಮುಗಿಯುವುದರೊಳಗೇ ಒಪ್ಪಿಕೊಂಡರು. ಶ್ರೀಮಾನ್ ಎ. ಎಸ್. ಪಾಟೀಲ್ ಅವರು ಹೇಳಿದ ಹಾಗೆ ಪಾಶ್ಚಾತ್ಯ ದೇಶಗಳಲ್ಲಿ ಉಪಯೋಗಿಸುವಂತೆ ನೀವೂ ಬೇಕಾದರೆ ಪೆಪ್ಪರ್ ಅದೂ ಇದೂ ಉಪಯೋಗಿಸಿಕೊಂಡು ಆಮ್ಲೆಟ್ ಮುಂತಾದುವುಗಳನ್ನು ಮಾಡಿಕೊಂಡು ತಿನಿ, ಆದರೆ ಮೆಣಸಿನ ಕಾಯನ್ನು ಸದಾ ಯಾರು ಉಪಯೋಗಿಸುತ್ತಾರೆ! ಗುಡಿಸಿಲಿನಲ್ಲಿ ಪಾನಮಾಡು ತಾನೆಯಲ್ಲಾ ಬದವ, ಅವನ ಮೇಲೆ ನೀವು ಹಾಕ ತಕ್ಕ ಮೆಣಸಿನಕಾಯಿಯ ಸುಂಕ ಬೇಳುತ್ತದೆ. ಹೊಸ ದುರ್ಗದಿಂದ ಮೆಣಸಿನಕಾಯಿ ಸೋಮವಾರ ರಾತ್ರಿ ನಮ್ಮ ಊರಿಗೆ ಬಂದರೆ ಅಲ್ಲಿ ಜಾಜಿಕಟ್ಟೆ ಎಂದು ಒಂದು ಕಟ್ಟೆ ಇದೆ, ಅಲ್ಲಿ ಮೂಟೆಗಳನ್ನು ಉರುಳಿಸಿಬಿಡುತ್ತಾರೆ. ಬೆಳಿಗ್ಗೆ ಆಗುವ ಹೊತ್ತಿಗೆ ಅರ್ಧ ಸೇರು ಕಾಯಿ ಒಂದು ಸೇರು ಆಗಿರುತ್ತದೆ. ಒಂದು ಸೇರಿಗೆ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಹಾಕುತ್ತಾನೆ. ಏಕೆ ಹೇಳುತ್ತೇನೆ ಎಂದರೆ ಇದರಲ್ಲಿ ಬಹಳ ದೋಷ ಇದೆ. ಅದಕ್ಕೇ ಮೆಣಸಿನಕಾಯಿ ಮೇಲೆ ಹಾಕಬೇಡಿ. ಬದವರ ಮೇಲೆ ಇಷ್ಟೊಂದು ಉಗ್ರ ಕೋಪ ಮಾಡಿಕೊಂಡು ಹಣ ಬೇಕು ಎಂದು ಸುಂಕ ಹಾಕಬೇಡಿ. ಮುಂದಿನ ಸಾರಿಯಾದರೂ ಟ್ರೆಜರಿ ಬೆಂಚಿನಲ್ಲಿ ಮರಿಯಪ್ಪನವರು ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳಾಗದೇ ಮುಖ್ಯಮಂತ್ರಿಗಳಾಗಬೇಕೆಂದು ಮನಸ್ಸಿನಲ್ಲಿಟ್ಟುಕೊಂಡಿದ್ದರೆ ಮೆಣಸಿನಕಾಯಿಯ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕಬೇಡಿ ಜನ ಒಪ್ಪುವುದಿಲ್ಲ. ನನಗಂತೂ ನೋವಾಗುತ್ತದೆ. ನಾನು ಮೆಣಸಿನಕಾಯಿ ಖಾರ ಸ್ವಲ್ಪ ಜಾಸ್ತಿ ತಿನ್ನುವವನು. ಅದಕ್ಕೇ ಮೆಣಸಿನ ಕಾಯಿಯ ಮೇಲೆ ದಯವಿಟ್ಟು ಸುಂಕ ತೆಗೆಯಿರಿ. ಮೆಣಸಿನಕಾಯಿಯ ಮೇಲೆ ಹಾಕುವುದರಲ್ಲಿ ಅರ್ಧವಿಲ್ಲ. ಅದರ ಬದಲು ಜನಿಯಾ ತೆರೆಗಂದಾಯ ತಂದರೂ ಚೆನ್ನಾಗಿ ಕಾಣುತ್ತದೆ ತೆರೆಗೆಲ್ಲಾ ಒಂದೇ ಮಂತ್ರ ಎಂದು ಮಾಡಿದರೆ ಒಳ್ಳೆಯದು. ಹೀಗೆಯೇ ಪ್ರತಿಯೊಂದು ಪದಾರ್ಥಕ್ಕೂ ತಾವು ಅಂತರ ಮಾಡಿ ಕೊಂಡುಬಂದಿದ್ದೀರಿ. ಮೆಣಸಿನಕಾಯಿಯ ಮೇಲೆ ಸುಂಕ ಹಾಕುವುದು ಬಿಟ್ಟುಬಿಡಿ. ಬಹಿರಂಗವಾಗಿ ನೀವು ನಾಳೆ ಬೆಳಿಗ್ಗೆ ಏನಾದರೂ ಮಾಡಬೇಕೆಂದರೆ ಜನ ನಿಮ್ಮ ಮಾತು ಕೇಳುತ್ತಾರೆ. ದುಡ್ಡು ಬೇಕು ಎಂದು ಕುಡಿಯುವ ನೀರಿನ ಮೇಲೆ ಏಕೆ ಸುಂಕ ಹಾಕುತ್ತಿಲ್ಲ ಎಂದು ಕೇಳುತ್ತೇನೆ. ಆದ್ದರಿಂದ ಮೆಣಸಿನಕಾಯಿಯ

(ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ)

ಮೇಲೆ ಸುಂಕ ತೆಗೆಯಿರಿ ಎಂದು ಪ್ರಾರ್ಥನೆ ಮಾಡುತ್ತೇನೆ.

ಬೀಡಿ ಎಲೆ ಇದೆ. ಹೈದರಾಬಾದಿನಿಂದ, ಅಲ್ಲಿಂದ ಇಲ್ಲಿಂದ ಬರುತ್ತದೆ. ಅದರ ಮೇಲೆ ಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದರಿಂದ ಏನಾಗುತ್ತದೆ ಎಂದರೆ, ದೊಡ್ಡವರಿಗೆ ಯಾರಿಗೂ ಕಷ್ಟವಿಲ್ಲ. ಗಣೇಶಬೀಡಿ, ಕಾಂಗ್ರೆಸ್‌ಬೀಡಿ, ಜಲೀಬೀಡಿ, ಜಮಾಂ ಬೀಡಿ ಎಲ್ಲೆಲ್ಲ ಕಟ್ಟುತ್ತಾರೋ ಅದರ ಮೇಲೆ ಸುಂಕ ಹಾಕುತ್ತೀರಿ. ಅದನ್ನು ಉಪಯೋಗಿಸುವವನು ಯಾರು? ಮಿರೆನ್‌ಲ ಕೆಲಸ ಮಾಡುತ್ತಾನೆಯಲ್ಲಾ, ಕಾರ್ಮಿಕ, ಅವನು ಸುಂಕ ಕೊಡುತ್ತಾನೆ. ಜೈಲಿನಲ್ಲಿ ನಮಗೆ ಗೊತ್ತಿದೆಯಲ್ಲಾ ಎರಡು ಬೀಡಿಯಿಂದ ಆರು ಬೀಡಿಗಳೆ ಏರಿಸಿದರು. ಏಕೆಂದರೆ ಕಾಂಗ್ರೆಸ್‌ನವರಿಗೆ ಬೀಡಿ ಕುಡಿಯಬೇಕೆಂದು ಚಟ. ಮಿರ್ಜಾ ಸಾಹೇಬರ ಕಾಲದಲ್ಲಿ ಬೀಡಿ ಕೊಡಬಾರದು ಎಂದು ಇದ್ದುದನ್ನು ಎರಡು-ಎರಡು ಬೀಡಿ ಕೊಡಬಹುದು ಎಂದು ಮಾಡಿಸಿದರು. ಹಾಗೆ ಬೀಡಿ ಎಲೆ ಮೇಲೆ ಹಾಕಿದರೆ ನೀವು ಬಿಟ್ಟಿರುವುದಾದರೂ ಎಲ್ಲ? ಇನ್ನೂ ಸ್ವಲ್ಪ ದೂರ ಯೋಚನೆ ಮಾಡಬೇಕು. ಈ ಕಾನೂನನ್ನು ಒಪ್ಪಿಕೊಳ್ಳುವುದಕ್ಕೆ ಮುಂಚೆ ಇನ್ನೂ ಕೆಲವು ಪದಾರ್ಥಗಳ ಮೇಲೆ ಬಿಟ್ಟಿದ್ದೀರಿ, ಅದರ ಮೇಲೆ ಹಾಕಿ. ಈ ಬೀಡಿಯ ಮೇಲೆ ಹಾಕಿರುವುದನ್ನು ತೆಗೆಯಿಸಿ. ಬೀಡಿ ಸೇದುವವರು ಎಲ್ಲರೂ ಹೆಚ್ಚಾಗಿ ಕೂಲಿಗಾರರೇ. ಅವರಿಗೆ ಅನ್ಯಾಯ ಮಾಡಬೇಡಿ. ಚಳಿಯೊಳಗೆ ಒಂದು ಬೀಡಿ ಕೊಟ್ಟರೆ ಒಂದು ಒಟ್ಟು ಹಾಕುತ್ತಾರೆ (ನಗು!) ಒಂದು ಬೀಡಿ ಕೊಡು, ಒಂದು ಒಟ್ಟು ಹಾಕುತ್ತೇನೆ ಅಂತ ಹೇಳುತ್ತಾರೆ. ಸಾಮಾನ್ಯ ಮನುಷ್ಯ ಉಪಯೋಗಿಸುವ ವಸ್ತುವಿದು. ಇದರ ಮೇಲೆ ಏಕೆ ಹಾಕುತ್ತೀರಿ? ದೀರ್ಘವಾಗಿ ಆಲೋಚನೆಮಾಡಿ ಇದನ್ನು ಹಾಕಬಾರದು ಎಂದು ಮನಸ್ಸುಮಾಡಿ. ಕೊಂಕಣ ಸುತ್ತಿ ಮೈಸೂರಕ್ಕೆ ಹೋದಾಗ ಎಲ್ಲೆಲ್ಲೋ ಸುಂಕ ಹಾಕುವುದಕ್ಕೆ ಹೋಗಿ ಇದಕ್ಕೆ ಬಂದುಬಿಟ್ಟಿದ್ದೀರಿ, ಇದರಿಂದ ದುಡ್ಡು ಬರುತ್ತದೆ ಎಂದು ಯೋಚನೆ ಮಾಡಿದ್ದೀರಿ. ಏನೋ ಮೈ ಹತ್ತಿರಕ್ಕೆ ಕವಾಗಿ ಹೇಳುತ್ತೇನೆ. ಇದರ ಮೇಲೆ ಮಾತ್ರ ಹಾಕಬೇಡಿ. ನ್ಯೂಸ್‌ಪೀಪರ್ ಮೇಲೆ ದೊಡ್ಡ ಮನಸ್ಸುಮಾಡಿ ಹಾಕದೇ ಬಿಟ್ಟಿದ್ದೀರಿ ಏಕೆಂದರೆ ಪೇಪರ್‌ನವರು ಬೆಂಗಳೂರಿನಲ್ಲಿ ಇರುತ್ತಾರೆ, ಪಿ.ಟಿ.ಐ. ಇದೆ, ದೊಡ್ಡ ಗರಾಟೆ ಮಾಡುತ್ತಾರೆ, ದೆಹಲಿನವರು ದೂರ ಹೊರಟುಹೋಗುತ್ತದೆ ಎಂದು.

ಗೈನ್ ಮರ್ಟಿಂಟ್ಸ್ ಅಸೋಸಿಯೇಷನ್‌ನವರು ಮಾತ್ರ ಮೆಣಸಿನಕಾಯಿ ವಿಚಾರ ಹೇಳಿದ್ದಾರೆ. ಬೆಳೆಯುವವನು ನನ್ನ ಮೇಲೆ ಡೈರೆಕ್ಟಾಗಿ ಬೀಳುತ್ತದೆ ಎಂದು ಯಾವನು ಹೇಳಿದ್ದಾನೆ? ಚೇಂಬರ್ ಆಫ್ ಕಾಮರ್ಸ್‌ನವರು, ಗೈನ್ ಮರ್ಟಿಂಟ್ಸ್ ಅಸೋಸಿಯೇಷನ್‌ನವರು, ಹ್ಯಾಂಡ್‌ಲೂಂ ಅಂಡ್ ಕ್ಲಾತ್ ಮರ್ಟಿಂಟ್ಸ್ ಅಸೋಸಿಯೇಷನ್‌ನವರು ಇವರೆಲ್ಲರೂ ಬಂದು ಹೇಳಿದ್ದಾರೆ, ನೇಗಿಲಯೋಗಿ, ಭೂಮಿ ಉತ್ತು ಬೆವರು ಸುರಿಸಿ ಬೆಳೆ ಮಾಡತಕ್ಕವನು ಯಾರು ಇದ್ದಾನೋ ಅವನ ಮೇಲೆ ತಾವು ದೊಡ್ಡ ಮನಸ್ಸು ಮಾಡಬೇಕು. ನಾವು ರಾತ್ರಿ ಎಲ್ಲಾ ಕಣ್ಣಿನಲ್ಲಿ ಕಣ್ಣಿಟ್ಟು ಕೆಲಸಮಾಡಿ ಇದನ್ನು ತಮ್ಮ ಮುಂದಿಟ್ಟರೆ ತಾವು ಹೀಗೇ ಹೇಳುವುದು ಎಂದು ಈಗತಾನೆ ಕೇಳಿದರು. ಇದರಲ್ಲಿ ಎಲ್ಲಾ ದೋಷ ಇದ್ದೆಂಬುದು ಹೇಳುತ್ತಿಲ್ಲ. ಸ್ವಲ್ಪ ದೋಷ ಇದೆ, ಅದರಿಂದ ಬಡವರ

ಮೇಲೆ ಅಗಾಧವಾದ ಪರಿಣಾಮವುಂಟಾಗುತ್ತದೆ ಎಂದು ಹೇಳಿ ಮತ್ತೊಮ್ಮೆ ಪ್ರಾರ್ಥನೆ ಮಾಡುತ್ತೇನೆ.

ಗೋಡಂಬಿ ವಿಷಯ. ಮೊನೆತಾನೆ ಅಗ್ನಿಕಲ್ಪರಂ ಮಿನಿಸರಾ ಮಂಗಳೂರಿಗೆ ಹೋಗಿದ್ದಾಗ, ಇನ್ನೂ ಬೆಳೆಯಬೇಕು, ಗೊಬ್ಬರ ಕೊಡುತ್ತೇವೆ, ಉತ್ತಮ ಟ್ಯಾಕ್ಸ್‌ರನ್ನು, ಬುರ್ಲೋಜರ್ಸ್ ಕೊಡುತ್ತೇವೆ ಎಂದು ಹೇಳಿ ಬಂದರು. ನೀವು ಈಗ ಸುಂಕ ತಂದಿದ್ದೀರಿ. ನಮಗೆ ಇದು ದುಡ್ಡು ಬರುವ ಮಾರ್ಗ ಒಂದೇ ಅಲ್ಲ. ಷೆಡ್ಯೂರ್ ಎರಡು ಮತ್ತು ಮೂರರಲ್ಲಿ ಇರತಕ್ಕದ್ದನ್ನು ಎಲ್ಲಾ ಇನ್ನೊಂದು ಸಾರಿ ರಿವೈಸ್ ಮಾಡಿ, ಒಂದು ಕೋಟಿ ರೂಪಾಯಿ ಬರುತ್ತದೆ. ಮೆಣಸಿನ ಕಾಯಿ, ಈರುಳ್ಳಿ, ಬೆಳ್ಳುಳ್ಳಿ, ಹುರುಳಿಕಾಳು ಇವುಗಳ ಮೇಲೆ ಸುಂಕ ಹಾಕಿ ಕಾಸಿಗೆಕಾಸು ಗಂಟು ಹಾಕಿ ಕುಡೀರನ ರೆಕ್ಕೆ ಹಾಕುತ್ತೀರಿ. ಇದನ್ನು ವಸೂಲು ಮಾಡುವುದಕ್ಕೆ ಎಷ್ಟು ಜನ ಗುಮಾಸ್ತರು ಬೇಕು, ಎಷ್ಟು ಹಣ ಖರ್ಚಾಗುತ್ತದೆ ಎಂಬುದನ್ನು ಆಲೋಚನೆಮಾಡಿ. ರೈತ ನಿಜವಾಗಿಯೂ ಮೂಕ ಪ್ರಾಣಿ, ಏನು ಮಾಡಿದರೂ ಮಾಡಿಸಿಕೊಳ್ಳುತ್ತಾನೆ.

ಈ ಬುದ್ಧಿವಂತ ಜನಾಂಗ ಏನು ಮಾಡುತ್ತಾರೆಂದರೆ ಸಾಯಂಕಾಲ ಏಳು ಘಂಟೆಯ ಮೇಲೆ ಫೈಲುಗಳನ್ನು ನೋಡಿ ನೀವುಗಳು ಎಲ್ಲೆಯಾದರೂ ಹೋಗಿ ಕುಳಿತಿದ್ದರೂ ಸಹ, ನಿಮ್ಮ ಡೈಜೆಸ್ಟರ್ ಹತ್ತಿರ ವರ್ತಮಾನವನ್ನು ತಿಳಿದುಕೊಂಡು ಅಲ್ಲಿಗೆ ಬಂದು attack ಮಾಡುತ್ತಾರೆ. ಅದರ ಬಡವನಾದವನು, ರೈತನು ನಿಮ್ಮ ಮನೆಗೆ ಬಂದು ವಿಚಾರಿಸಿ, ಪೋಲಿಸಿನವನು ಏನಾದರೂ ಹೇಳಿದರೆ ಅದನ್ನು ಕೇಳಿಕೊಂಡು ಮನೆಗೆ ಹಿಂದಕ್ಕೆ ಹೋಗುತ್ತಾನೆ. ಪರಿಸ್ಥಿತಿ ಹೀಗಿದೆ. ನಿಮ್ಮ ಕೈಯಲ್ಲಿ ಅಧಿಕಾರವನ್ನು ಕೊಟ್ಟಿದ್ದೇವೆ. ನೀವು ಏನುಬೇಕಾದರೂ ಮಾಡಬಹುದು. ಆದರೆ ನೀವು ಈ ನಾಲ್ಕೈದು ಪದಾರ್ಥಗಳ ಮೇಲಾದರೂ ತೆರಿಗೆಯನ್ನು ಹಾಕದೆ ಇದ್ದರೆ ದೇಶಕ್ಕೆ ಸಹಾಯವಾಗುತ್ತದೆ. ಮತ್ತು ಕಾಂಗ್ರೆಸ್‌ನವರು ಅಧಿಕಾರದಲ್ಲಿ ದ್ದರು, ಅವರು ಮೆಣಸಿನಕಾಯಿ ಮುಂತಾದ ಪದಾರ್ಥಗಳ ಮೇಲೆ ತೆರಿಗೆಯನ್ನು exempt ಮಾಡಿದ್ದಾರೆ ಎಂದು ಹೇಳಿಕೊಳ್ಳುತ್ತಾರೆ. ಈ ರೀತಿ ಜನರಿಗೆ ಅನುಕೂಲಮಾಡಿ ಈ ಐದು ವರ್ಷಗಳ ಕಾಲವೂ ನೀವು ಅಧಿಕಾರದಲ್ಲಿರು ಎಂದು ಹೇಳಿ ಮೆಣಸಿನಕಾಯಿ, ಬೀಡಿ ಎಲೆ, Cashew and its kernel ಮತ್ತು ಮೆಣಸು ಇವುಗಳ ಮೇಲೆ tax exempt ಮಾಡಿ ಎಂದು ಹೇಳುತ್ತೇನೆ.

ಸ್ಕಾಂಪಿ, Item No. 8 Pepper ವಿಷಯದಲ್ಲಿ ಒಂದೆಂದು ಮಾತು ಹೇಳಿ ಮುಗಿಸುತ್ತೇನೆ. ಮೆಣಸಿನ ಜೊತೆಗೆ ಫರಂಗಿಹಣ್ಣಿನ ಬೀಜಗಳನ್ನು ಬೆರಸಿ ವ್ಯಾಪಾರ ಮಾಡುತ್ತಾರೆ. ವ್ಯಾಪಾರಸ್ಥರು ಈ ರೀತಿ ಜನಗಳ ಕಣ್ಣಿಗೆ ಮಣ್ಣಿರಚುತ್ತಿದ್ದಾರೆ. ಒಂದು ಆಣೆಗೆ ಮೆಣಸನ್ನು ಕೊಂಡುಕೊಂಡು ಬಂದರೆ ಅದರಲ್ಲಿ ನಾಲ್ಕೈದು ಕಾಳು ಮಾತ್ರ ಮೆಣಸು ಇದ್ದು ಉಳಿದು ವೆಲ್ಲ ಬಿರಿ ಫರಂಗಿಬೀಜಗಳಿರುತ್ತವೆ. ವರ್ತಕರು ಎಷ್ಟು ದೂರ ಮನಸ್ಸುಮಾಡುತ್ತಾರೆ, ಸಮಾಜದಲ್ಲಿರುವ ಸಾಮಾನ್ಯ ಜನಗಳನ್ನು ಮೂಲೆಗೆ ಒತ್ತರಿಸಿ, ಅವರ ಕಣ್ಣಿಗೆ ಮಣ್ಣಿರಚಿ ದುಡ್ಡು ಮಾಡುತ್ತಿದ್ದಾರೆ. ಇವೊತ್ತು ನಮ್ಮ ದೇಶದಲ್ಲಿ ಎಷ್ಟು ಮೆಣಸು ಬೆಳೆಯುತ್ತಿದೆ ಎಂದು ನೋಡಬೇಕು. ನನಗೆ ಒಬ್ಬ ಸ್ನೇಹಿತರಿಂದ ಒಂದು ಕಾಗದ ಬಂದಿದೆ. ಇವೊತ್ತು ಮೆಣಸು ನಮ್ಮ ದೇಶಕ್ಕೆ ಎಷ್ಟು ಬರುತ್ತಿದೆ, ನಮ್ಮಲ್ಲಿ ಎಷ್ಟು ಉತ್ಪತ್ತಿಯಾಗುತ್ತಿದೆ. ಎಷ್ಟನ್ನು ನಮ್ಮ ಜನ ಉಪಯೋಗಿಸುತ್ತಾರೆ, ಅದನ್ನೆಲ್ಲ ರೆಕ್ಕೆಹಾಕಿ, ಈ ಮೆಣಸು

ಒಂದು ದೊಡ್ಡ ಪದಾರ್ಥ, ಇಷ್ಟು ಆದಾಯ ಬರುತ್ತದೆ ಎಂದು ನುಂಕಹಾಕಿಕೊಂಡು ಕುಳಿತಿದ್ದೀರಿ. ಇದರಿಂದ ಬರುವ ನುಂಕ ಬಹಳ ಕಡಮೆ. ಅದಕ್ಕೋಸ್ಕರವಾಗಿ ಈ ಮೆಣಸಿನ ಮೇಲೆ ನುಂಕ ತೆಗೆದುಬಿಡಿ. ಸತ್ತ ದನಗಳ ಎಲುಬಿನ ಮೇಲೆ ನುಂಕಹಾಕಿದ್ದೀರಿ. ಅದಕ್ಕೂ ಬಿಟ್ಟಿಲ್ಲ. ಅಧಿಕಾರದಲ್ಲರುವ ಕಾಂಗ್ರೆಸ್ ಪಕ್ಷದವರು ಎರಡು ಎತ್ತುಗಳ ಗುರುತನ್ನು ಚುನಾವಣೆಗಳ ಕಾಲದಲ್ಲಿ ಉಪಯೋಗಿಸಲು ಇಟ್ಟುಕೊಂಡಿದ್ದಾರೆ. ಅಂಥ ದನಗಳು ಸತ್ತರೆ ಅವುಗಳ ಎಲುಬಿಗೂ ಸಹ ನುಂಕಹಾಕಿದ್ದೀರಿ. ಈಗ ನೂಟಿತ್ತವಾಗಿರುವಂತೆ, ಈ ನಾಲ್ಕೈದು ವಸ್ತುಗಳಿಗೂ ನುಂಕವನ್ನು ಹಾಕದೆ, ಇವರ ತಿದ್ದುಪಡಿಯನ್ನು ಒಪ್ಪಿಕೊಂಡು ನಮ್ಮ ಕಡೆಗೂ, ಈ ಬೆಂಚಿಗೂ ಸ್ವಲ್ಪ ಗೌರವ ಕೊಡಿ. ನಾವೆಲ್ಲ ರಾಮಲಕ್ಷ್ಮಣರಂತೆ ಇರಬೇಕು. ಹಾಗಿರಬೇಕು, ಹೀಗಿರಬೇಕು ಎಂದು ಹೇಳುತ್ತೀರಿ. ಆದರೆ ಆ ರೀತಿ ನಡೆಯುತ್ತಿರುವುದು ಮಾತ್ರ ಕಾಣುವುದಿಲ್ಲ. ಈ ಪದಾರ್ಥಗಳ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕುವುದರಿಂದ ಸರ್ಕಾರಕ್ಕೆ ಹೆಚ್ಚು ದುಡ್ಡು ಬರುವುದಿಲ್ಲ. ಏಳೆಂಟು ಲಕ್ಷ ರೂಪಾಯಿ ಸಹ ಬರುವುದಿಲ್ಲ. ಅಷ್ಟು ಬಂದರೂ ಸಹ ತೆರಿಗೆಯನ್ನು ಇಟ್ಟುಕೊಳ್ಳಿ. ಆದರೆ ಅಧಿಕಾರಿಗಳು ಮನಃಪೂರ್ವಕವಾಗಿ ಕೆಲಸಮಾಡಿರೂ ಸಹ ಎರಡು-ಮೂರು ಲಕ್ಷ ರೂಪಾಯಿ ಮಾತ್ರ ಬರಬಹುದು. ಅರವತ್ತು ಕೋಟಿ ರೂಪಾಯಿಗಳ ವ್ಯವಹಾರ ಮಾಡುವವರಿಗೆ ಎರಡು-ಮೂರು ಲಕ್ಷ ರೂಪಾಯಿ ಏನು ದೊಡ್ಡದು. ಆದುದರಿಂದ ಸರ್ಕಾರದವರು ದೊಡ್ಡ ಮನಸ್ಸುಮಾಡಿ, ಈ ತಿದ್ದುಪಡಿಗಳನ್ನು ಒಪ್ಪಿಕೊಂಡು ಮೆಣಸಿನಕಾಯಿ, ಮೆಣಸು, ಬೀಡಿ ಎಲೆ, Cashew and its kernels ಇವುಗಳನ್ನು exempt ಮಾಡಬೇಕು ಮತ್ತು ಇವನ್ನು ಐದನೆಯ ಷೆಡ್ಯೂಲಿಗೆ ವರ್ಗಾಯಿಸಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ.

\*ಶ್ರೀ ಟಿ. ಮರಿಯಪ್ಪ.—ಅಧ್ಯಕ್ಷರೇ, ಮೊದಲು ಚರ್ಚೆಯಾಗಿದ್ದರೂ, ಪುನಃ ತಿದ್ದುಪಡಿಗಳ ಮೇಲೆ ಚರ್ಚೆಯಾಗಿದೆ. ನಾನು ವಿಶೇಷವಾಗಿ ಮಾತನಾಡುವುದಕ್ಕೆ ಇಚ್ಛೆಪಡುವುದಿಲ್ಲ. ಈ ವಿಷಯಗಳು ಹೊಸವಲ್ಲ. ಮೆಣಸಿನಕಾಯಿ, ಮೆಣಸು ಇವು ಜೀವನಕ್ಕೆ ಅಗತ್ಯವಾದ ವಸ್ತುಗಳಲ್ಲ ಎಂದು ಹೇಳಲಿಲ್ಲ. ಆದರೆ ಅಗತ್ಯತೆಯನ್ನು ಸ್ವಲ್ಪ ವಿಮರ್ಶೆ ಮಾಡಿದ್ದೇವೆ. ಬಹಳ ಅಗತ್ಯವಸ್ತುಗಳಾದ ಆಹಾರ ಪದಾರ್ಥಗಳಿಗೆ ವಿನಾಯಿತಿ ಕೊಟ್ಟಿದ್ದೇವೆ. ಈಗ ಜಾರಿಯಲ್ಲಿರುವ ಕಾನೂನುಗಳನ್ನು ಪರಿಶೀಲನೆ ಮಾಡೋಣ. ಹೈದರಾಬಾದಿನಿಂದ ಮತ್ತು ಮದರಾಸಿನಿಂದ ಬಂದಿರುವ ಭಾಗಗಳಲ್ಲಿ ಎಲ್ಲ ಆಹಾರ ಪದಾರ್ಥಗಳ ಮೇಲೆಯೂ ನುಂಕವಿದೆ. ಅದನ್ನು ನಾವು ಈಗ ಬಿಡುತ್ತಿದ್ದೇವೆ. ಒಂದು ಯೂನಿಫಾರ್ಮಿಟಿ ಗೋಸ್ಕರ ಇದೇ ಸೆಫೆಯಲ್ಲಿ ಕೆಲವರು ವಾದಮಾಡಿದ್ದಾರೆ, fine and super fine ಬಟ್ಟೆ ವಿಷಯದಲ್ಲಿಯೂ ವಾದಮಾಡಿದ್ದಾರೆ. ನಮ್ಮ ದೇಶದಲ್ಲಿ ಈ ಬಟ್ಟೆಯನ್ನು ಉಪಯೋಗಿಸುವವರು ಶೇಕಡ ಒಂದು ಕೂಡ ಇಲ್ಲ. This is mostly exported. ಇದರ ಮೇಲೆ ಎಷ್ಟೋ ವಾದಮಾಡಿರುತ್ತಾರೆ. ವಾದ ಮಾಡುವಾಗ, ಈ ಕಡೆಗೂ ವಾದಮಾಡಬಹುದು, ಆ ಕಡೆಗೂ ವಾದ ಮಾಡಬಹುದು. ಆದರೆ ಇಂತಹ ಪರಿಸ್ಥಿತಿಯಲ್ಲಿ, ಕಾನೂನುಗಳನ್ನು ಸಮನ್ವಯ ಮಾಡುವಾಗ ಯಾವುದನ್ನು ಬಿಡಬೇಕು, ಯಾವುದನ್ನು ಇಟ್ಟುಕೊಳ್ಳಬೇಕು ಎಂದು ನೋಡಬೇಕು.

ಗೇರುಬೀಜದ ವಿಚಾರವಾಗಿ ಮಾನ್ಯ ಸದಸ್ಯರು ತಪ್ಪು ತಿಳಿದುಕೊಂಡಿದ್ದಾರೆ. ಮಂಗಳೂರು ಜಿಲ್ಲೆಯವರು ಮತ್ತು ಗೇರುಬೀಜವನ್ನು ಬೆಳೆಯುವವರು

ಎಲ್ಲರೂ ಸಹ ಶೇಕಡ ಆರರ ಪ್ರಕಾರ ತೆರಿಗೆಯನ್ನು propose ಮಾಡಿದ್ದರಿಂದ ನಮ್ಮ trade divert ಆಗುತ್ತದೆಯಾದ್ದರಿಂದ ಕೇರಳದಲ್ಲಿರುವ ಹಾಗೆ ಶೇಕಡ ಎರಡು multi-point ಮತ್ತು ಶೇಕಡ ಎರಡು single point ಹಾಕಿದರೆ ಫ್ಯಾಕ್ಟರಿಯವರು ತೆಗೆದುಕೊಳ್ಳುತ್ತಾರೆ ಎಂದು ಹೇಳಿದರು. ಗೋಡಂಬಿ ಹೊರದೇಶಗಳಿಗೆ ವಿಶೇಷವಾಗಿ Foreign Exchangeಗೆ ಹೋಗುತ್ತದೆ. ಗೋಡಂಬಿಯನ್ನು ನಮ್ಮ ದೇಶದಲ್ಲಿ ಹೆಚ್ಚಾಗಿ ಉಪಯೋಗಿಸುವುದಿಲ್ಲ; ಸಾಮಾನ್ಯವಾಗಿ ಹೊರಗಡೆ ದೇಶಗಳಿಂದ ನಮಗೆ ಹಣ ಬರುತ್ತದೆ; ಇದರ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕಬೇಕು ಎಂದು ಎಲ್ಲರೂ ಸಹ ಒಪ್ಪಿಕೊಂಡಿದ್ದಾರೆ. ಶ್ರೀಮಾನ್ ಪಾಟೀಲ್ ಅವರು ತಮ್ಮ ತಿದ್ದುಪಡಿಯಲ್ಲಿ ಇದನ್ನು ಸೇರಿಸಿದ್ದಾರೆ. ಅವರು ಬರುವ ಪ್ರದೇಶದಲ್ಲಿ ಇದರ ಬೆಳೆಯಾಗುವುದಿಲ್ಲ. ಅವರು ಪ್ರಾಯಶಃ ಲಂಚ ಇಂಟರ್‌ವರ್‌ನಲ್ಲಿ ಗೋಡಂಬಿಯನ್ನು ತಿಂದು ತಮ್ಮ ಬಾಯಿರುಚಿಯನ್ನು ಇದಕ್ಕೆ ತಗಲಿಸೋಣವೆಂದು ಹೇಳಿದ್ದಾರೆಂದು ಕಾಣುತ್ತದೆ ಅವರು ಮೆಣಸಿನಕಾಯಿಯ ವಿಚಾರದಲ್ಲಿ ಎಷ್ಟು ಒತ್ತಾಯ ಮಾಡಿದರೋ ಅಷ್ಟೇ ಒತ್ತಾಯವನ್ನು ಗೇರುಬೀಜದ ವಿಚಾರದಲ್ಲಿಯೂ ಮಾಡಿದರು. ಶ್ರೀಮಾನ್ ಪಾಟೀಲ್ ಅವರು ಹಾಗೆ ಮಾತನಾಡುವುದಿಲ್ಲ; ವಿಷಯವನ್ನು ತಿಳಿದುಕೊಂಡು ನೂತ್ನವಾಗಿ, ವಿಚಕ್ಷಣೆಯಿಂದ ಮಾತನಾಡುವವರು. ಪ್ರಾಯಶಃ ವಿರಾಮಕಾಲದಲ್ಲಿ ಗೋಡಂಬಿಯನ್ನು ತಿಂದ ತಪ್ಪಿರಬಹುದೆಂದು ಭಾವಿಸುತ್ತೇನೆ. ಶ್ರೀಮಾನ್ ಪಾಟೀಲ್ ಅವರು ತಿದ್ದುಪಡಿಯನ್ನು ವಾಪಸು ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದು ಪ್ರಾರ್ಥಿಸುತ್ತೇನೆ.

Mr. SPEAKER.—The question is :

“Item Nos. 5, 10 and 11 shall be deleted.”

*The motion was negatived.*

Mr. SPEAKER.—The question is :

“Item No. 5 and 8 shall be deleted.”

*The motion was negatived.*

Mr. SPEAKER.—The question is :

“That for Schedule No. III, the new Schedule III as recommended by the Select Committee be substituted.”

*The motion was adopted.*

The Third Schedule was added to the Bill.

Mr. SPEAKER.—Fourth Schedule,

Sri T. MARIAPPA.—I move :

“That after Schedule III as substituted, the new Fourth Schedule as recommended by the Select Committee be added.”

Mr. SPEAKER.—The question is :  
 “That after Schedule III as substituted, the new Fourth Schedule as recommended by the Select Committee be added.”

*The motion was adopted.*

The Fourth Schedule was added to the Bill.

Mr. SPEAKER.—Fifth Schedule.

Sri T. MARIAPPA.—I move:

“That after Schedule IV as added, the new Schedule V as recommended by the Select Committee be added.”

Mr. SPEAKER.—Motion moved:

“That after Schedule IV as added, the new Schedule V as recommended by the Select Committee be added.”

There are some amendments, but I think some of them do not survive in view of the acceptance of the House of the previous schedules. Sri V. S. Patil's amendment does not survive. Similarly amendments (iv) and (v) tabled by Sri B. R. Sunthankar do not also survive. He can, however, move amendment Nos. (ii) and (iii).

Sri B. R. SUNTHANKAR.—I beg to move:

(i) The words “other than potatoes, onions, garlic and ginger”, in item No. 5 shall be deleted.

(ii) In item No. 7, after the words “fresh milk” the words “separated milk” shall be inserted.

Mr. SPEAKER.—Amendment moved:

(i) The words “other than potatoes, onions, garlic and ginger” in item No. 5 shall be deleted.

(ii) In item No. 7, after the words “fresh Milk” the words “separated milk” shall be inserted.

5-30 P.M.

Sri B. R. SUNTHANKAR.—I am sorry that the (v) amendment which I was going to move does not survive. That was more important than (ii) and (iii).

Sri T. MARIAPPA.—We have exempted atta, maida, cereals and etc.

Mr. SPEAKER.—I will have to take the whole amendment as such. That is the trouble with me. You can speak on (ii) and (iii).

Sri B. R. SUNTHANKAR.—Sir, I had sent all these amendments before the Bill went to the Select Committee. But I am sorry that the Select Committee has not given due consideration to these amendments. By this amendment, I seek to exempt from tax the following commodities: potatoes, onions, garlic and ginger. These are essential commodities. These are necessities of life which enter into the cost of living of the poorer classes. Potatoes, onions, garlic and ginger—all these form important ingredients of our food. These should be exempted from the tax. Similarly with fresh milk, I only seek to add the words “separated milk” in item No. 7. Along with “fresh milk”, “separated milk” should also be added and the separated milk should be exempted. It is in a way a sort of clarification of fresh milk. If separated milk is not exempted, that would amount to some hardship to the poorer people. Because, in the urban areas, the separated milk is sold in large quantities. It should be exempted from the tax.

I am sorry and disappointed to see that in the case of agriculturists and the student community, their interests are not properly protected in this schedule. I am not in a position to move my other amendments and so I cannot dilate on that point. I will touch only this much by saying that the interests of the agriculturist and the student community are ignored in this schedule. There are so many items here which are not exempted from tax. Cattle, sheep, goats, cattle feeds including fodder, fertilisers, manures and etc., have not been exempted. Similarly articles required by the students of the primary and secondary classes such as chalk sticks, crayons, foot-rules, exercise and drawing books, lead pencils and mathematical and drawing instrument boxes used by primary and secondary schools are not exempted. These articles of



education are also being taxed. Primary education and secondary education are being taxed in this State. I request that my amendments should be accepted.

\*Sri T. MARIAPPA.—Sir, I am afraid he is entirely out of court regarding the list of amendments which he has tabled. With regard to (ii) and (iii), it has already been discussed and there is not much point in them. We do not deny the necessity of the articles. But the question is, at this juncture, particularly, we are bringing uniform sales-tax and the Select Committee went thoroughly into the question of how many articles should be taxed and how many should be exempted. We have exempted most articles. Bread is exempted, maida flour, atta, maida and cereals are exempted. Edible oils manufactured by gana are exempted. All cottage industries' products for the first sale are exempted. I think to that extent my Hon'ble friend should feel satisfied. All other things manufactured by students in the industrial institutes are exempted. I think my Hon'ble friend will feel satisfied and withdraw both his amendments.

Mr. SPEAKER.—The question is :

"That the words 'other than potatoes, onions, garlic and ginger' in item No. 5 shall be deleted."

*The motion was negatived.*

Mr. SPEAKER.—The question is :

"That in item No. 7, after the words 'fresh milk' the words 'separated milk' shall be inserted."

*The motion was negatived.*

Mr. SPEAKER.—Then there are other amendments. One stands in the name of Srimathi Leelavathi Magadi.

Smt. LEELAVATHI MAGADI (Shirahatti).—I beg to move :

"That in item No. 3, the following words between the word 'Mangalasutra' and 'when' shall be added :—

"or any other symbolic or sacred ornament worn by the bride on the occasion of the marriage."

L.A.

Mr. SPEAKER.— Amendment moved :

"In item No. 3, the following words between the word 'Mangalasutra' and 'when' shall be added :—

"or any other symbolic or sacred ornament worn by the bride on the occasion of the marriage."

ಶ್ರೀಮತಿ ಲೀಲಾವತಿ ಮಾಗಡಿ.—ಈಗ ಇರುವಂತೆ ಮಂಗಳಸೂತ್ರ 50 ರೂಪಾಯಿ ಬೆರೆಯೊಳಗಿದ್ದರೆ ಅದಕ್ಕೆ ಏನಾಯಿತು ಕೊಡಬೇಕೆಂದಿದೆ. ಹೀಗಿದ್ದರೆ ಕೇವಲ ಹಿಂದುಗಳಿಗೇ ಅನ್ವಯವಾಗಿ ಉಳಿದ ಜನಾಂಗದವರಿಗೆ ಅನ್ವಯಿಸುವುದಿಲ್ಲವಾದುದರಿಂದ ಇದರ ಜೊತೆಗೆ ವಿವಾಹ ಕಾಲದಲ್ಲಿ ಯಾವುದೇ ವಸ್ತುವನ್ನು ಉಪಯೋಗಿಸಿದರೂ ಮಂಗಳಸೂತ್ರಕ್ಕೆ ಬದಲು, ಅದು 50 ರೂಪಾಯಿನೊಳಗಿದ್ದರೆ ಅದಕ್ಕೂ ಏನಾಯಿತು ಕೊಡಬೇಕಾದುದು ಅವಶ್ಯಕವೆಂದು ಎನಿಸಿತು, ಆದ್ದರಿಂದ ಈ ತಿದ್ದುಪಡಿಯನ್ನು ಮಂಡಿಸುತ್ತೇನೆ; ಇದನ್ನು ಎಲ್ಲರೂ ಒಪ್ಪುತ್ತಾರೆಂದು ನಂಬಿದ್ದೇನೆ.

Sri V. P. DEENADAYALU NAIDU (Cubbonpet).—A clarification, Sir, whether any ornament by way of gold or other jewellery attached to the sacred thread could also be exempted.

Sri T. MARIAPPA.—Please find out the interpretation from the words. It is clear "or any other symbolic or sacred ornament worn by the bride on the occasion of the marriage". No other clarification is necessary.

Sri V. P. DEENADAYALU NAIDU.—Where do you draw the line?

ಶ್ರೀ ಬಿ. ಮರಿಯಪ್ಪ.—50 ರೂಪಾಯಿ ಬೆರೆಯ ಮಿತಿಯನ್ನು ಹಾಕಿದ್ದೇವೆ.

ಅಧ್ಯಕ್ಷರ, ಮಹಿಳೆಯರ ಅಭಿಪ್ರಾಯಕ್ಕೆ ತಲೆಬಾಗಿ ಈ ತಿದ್ದುಪಡಿಯನ್ನು ಒಪ್ಪಿಕೊಳ್ಳುತ್ತೇನೆ.

Mr. SPEAKER.—The question is :

"In item No. 3, the following words between the word 'Mangalasutra' and 'when' shall be added:

"or any other symbolic or sacred ornament worn by the bride on the occasion of the marriage."

*The motion was adopted.*

Mr. SPEAKER.—There is another amendment by Sri K. S. Suryanarayana Rao.

Sri K. S. SURYANARAYANA RAO.—I am not moving my amendment, Sir.



Mr. SPEAKER.—The question is:

“That after Schedule IV, the new Schedule V as recommended by the Select Committee and as amended be added.”

*The motion was adopted.*

Schedule V as amended was added to the Bill.

*Motion to pass*

Sri T. MARIAPPA.—Sir, I beg to move:

“That the Mysore Sales Tax Bill, 1957, as amended, be passed.”

Mr. SPEAKER.—The question is:

“That the Mysore Sales Tax Bill, 1957, as amended, be passed.”

*The motion was adopted.*

### MYSORE IRRIGATION (LEVY OF BETTERMENT CONTRIBUTION AND WATER RATE) BILL, 1957.

*Motion to consider (continued).*

\*ಶ್ರೀ ಕೆ. ಪುಟ್ಟಸ್ವಾಮಿ (ಮೈಸೂರು).—ಸ್ವಾಮಿ, ಹಿಂದಿನ ದಿನ ಮೈಸೂರು ರಾಜ್ಯದ ನೀರಾವರಿಯ (ಮೇಲ್ವಾಟು ಅಂಶದಾನವನ್ನೂ ಮತ್ತು ನೀರು ಸರದಿಯನ್ನೂ ವಿಧಿಸುವುದರ ಸಂಬಂಧದ) 1957 ನೆಯ ಇಸವಿಯ ವಿಧೇಯಕದಮೇಲೆ ವಿರೋಧಪಕ್ಷದ ನಾಯಕರಾದ ಶ್ರೀಮಾನ್ ಕೆ. ಕೆಂಚ-ಪ್ಪನವರ ಅಭಿಪ್ರಾಯವನ್ನು ವಿಮರ್ಶಿಸುತ್ತಾ ಇದ್ದೆ. ಹಿರಿಯೂರಿನ ಮಾನ್ಯ ಸದಸ್ಯರು ಈ ರೀತಿ ಬೆಟರ್‌ಮೆಂಟ್ ಕಾಂಟ್ರಿಬ್ಯೂಷನ್ ಮತ್ತು ವಾಟರ್ ರೇಟ್‌ನ್ನು ವಸೂಲು ಮಾಡುವುದು ಒಂದು ಶೋಷಣೆ ಆಗುತ್ತದೆ, ಇದು ಗಾಂಧೀಜಿ ಭಕ್ತರಾದ ಕಾಂಗ್ರೆಸ್ಸಿನವರು ಈ ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸಿರುವುದು ತಮಗೆ ಅಶ್ವರ್ಯವನ್ನುಂಟುಮಾಡುತ್ತಿದೆ ಎಂದು ಹೇಳಿದರು. ವ್ಯವಸಾಯವನ್ನೇ ನಂಬಿರುವ ಜನರ ಅನುಕೂಲಕ್ಕಾಗಿ ಎಲ್ಲೆಲ್ಲ ಅವಕಾಶವಿದೆಯೋ ಅಲ್ಲಲ್ಲಿ ಸಣ್ಣ ಪುಟ್ಟ ನೀರಾವರಿ ಕಾಮಗಾರಿಗಳನ್ನೂ ದೊಡ್ಡ ದೊಡ್ಡ ನೀರಾವರಿ ಕಾಮಗಾರಿಗಳನ್ನೂ ಕೈಗೊಳ್ಳಬೇಕು, ಮತ್ತು ಅದರಿಂದ ಅವರ ಜೀವನ ಸುರಕ್ಷಿತವಾಗುತ್ತದೆ ಎಂಬ ವಿಚಾರವನ್ನು ನಾನು ಪ್ರಸ್ತಾಪಿಸಿದ್ದೆ. ಈ ರೀತಿ ಬೆಟರ್‌ಮೆಂಟ್ ಫೀಯನ್ನು ವಸೂಲು ಮಾಡುವುದು ಮೈಸೂರಿನಲ್ಲಿ ಹೊಸದಲ್ಲ. 19ನೆಯ ಶತಮಾನದಿಂದಲೂ ಕೂಡ ಇದನ್ನು ವಸೂಲು ಮಾಡುತ್ತಿದ್ದಾರೆ ಎಂದು ಒತ್ತಿ ಹೇಳಿದೆ. ಬೊಂಬಾಯಿಯಲ್ಲಿ ಮತ್ತೆ ಮದರಾಸಿನಲ್ಲಿ ಕೂಡ ಜಮೀನಿನ ಬೆರೆ ಎಷ್ಟರ ಮಟ್ಟಿಗೆ ಹೆಚ್ಚುತ್ತಿದೆಯೋ ಅದನ್ನೇ ಅವಲಂಬಿಸಿ ಅರ್ಧಕ್ಕೆ ಮೀರದಂತೆ ಈ ಬೆಟರ್‌ಮೆಂಟ್ ಫೀಯನ್ನು ಅಲ್ಲಿ ವಸೂಲು ಮಾಡುತ್ತಿದ್ದಾರೆ. ಸಂಸ್ಥಾನದ ಪೂರ್ವಾಂಗದವರಾದ ಮೇಲೆ ನಾನಾ ಪ್ರದೇಶಗಳು

ಒಂದಾಗಿ ಹೊಸ ಮೈಸೂರು ರಾಜ್ಯ ಸ್ಥಾಪನೆಯಾದ ಮೇಲೆ ಈ ಹೊಸ ಮೈಸೂರು ರಾಜ್ಯಕ್ಕೆ ಅನ್ವಯವಾಗುವಂತೆ ಒಂದು ಕಾನೂನನ್ನು ಮಾಡಬೇಕಾದ ಅವಶ್ಯಕತೆ ಬಂತು. ಆದ್ದರಿಂದ ಎಲ್ಲಾ ಭಾಗಗಳಲ್ಲಿರುವ ಪದ್ಧತಿಯನ್ನು ಪರಿಶೀಲನೆಮಾಡಿ ಸಾಮಾನ್ಯವಾಗಿ ಎಲ್ಲರ ಒಪ್ಪಿಗೆಯನ್ನೂ ಪಡೆಯಬೇಕಾದ-ಥ ರೀತಿಯಲ್ಲಿ ಈ ಮಸೂದೆಯನ್ನು ಸರ್ಕಾರದವರು ಸಭೆಯ ಮುಂದೆ ಈಗ ಮಂಡಿಸಿದ್ದಾರೆ.

ಮೊನ್ನೆಯಿಂದೀಚೆಗೆ ಇದೇ ಮಸೂದೆ ಕನ್ನಡದಲ್ಲಿ ತರ್ಜುಮೆಯಾದ ಮೇಲೆ ನಮ್ಮ ಹಸ್ತಗತವಾಗಿದೆ. ಈ ಸಭೆಯಲ್ಲಿ ಚರ್ಚೆಯಾಗುವಾಗ ಇಲ್ಲಿ ಕನ್ನಡ, ಇಂಗ್ಲಿಷ್ ಭಾಷೆಗಳನ್ನು ಬೆರೆಸಿ ಮಾತನಾಡುವುದು ಒಂದು ರೂಢಿ ಬಂದಿದೆ. ಅದನ್ನು ಸಾಧ್ಯವಾದಮಟ್ಟಿಗೂ ಬಿಡುವುದು ಮೇಲು ಎಂದು ತಾವೇ ಅಪ್ಪಣೆ ಕೊಡಿಸಿದ್ದೀರಿ. ನನಗಾದರೂ ತಾವು ಹೇಳಿದ್ದು ಸರಿಯಾದ ಮಾತು ಎಂದು ತೋರಿತು. ಸಾಧ್ಯವಾದಮಟ್ಟಿಗೂ ಕೂಡ ಆ ರೀತಿ ಭಾಷಣ ಮಾಡುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡಬೇಕು ಎಂದು ನಾನು ಕನ್ನಡದಲ್ಲಿರತಕ್ಕ ಕರಡು ಮಸೂದೆಯನ್ನು ಓದುವುದಕ್ಕೆ ಪ್ರಯತ್ನಪಟ್ಟೆ. ಕನ್ನಡ ಮಸೂದೆಯನ್ನು ಕೈಯಲ್ಲಿ ಹಿಡಿದು ಪಕ್ಕದಲ್ಲಿಯೇ ಇಂಗ್ಲಿಷ್ ಕಾಪಿಯನ್ನೂ ಇಟ್ಟು ಒಂದೊಂದು ಏಜೆಂ ಅನ್ನೂ ತಾಳೆ ಮಾಡಿದರೂ ಅರ್ಥ ಮಾಡಿಕೊಳ್ಳಲು ಸಾಧ್ಯವಾಗಲಿಲ್ಲ. ಇದರಲ್ಲಿ ಬಳಸಿರುವ ಭಾಷೆ ನಮ್ಮ ದೇಶದಲ್ಲಿ ಬಳಸುವ ಭಾಷೆಯಲ್ಲ. ಅದು ಬೇರೆ ಪ್ರಾಂತ್ಯಗಳಲ್ಲಿ ಬಳಸುವ ಭಾಷೆಯಾಗಿರಬೇಕು. ಇದೇನೋ ಮದರಾಸ್, ಬೊಂಬಾಯಿ ಪ್ರಾಂತ್ಯದಲ್ಲಿ ಬಳಸುವ ಭಾಷೆಯ ಹಾಗೆ ಇರಬಹುದು ಎಂದು ಕಂಡಿತು. ಕನ್ನಡದಲ್ಲಿ ಇಂತಹ ಪದಗಳಿಲ್ಲವೆಂದು ನಾನು ಇಲ್ಲಿ ವಾದಿಸಿದರೆ ಈ ವಿಚಾರದಲ್ಲಿ ನಾನು ಸರಿಯಾಗಿ ಮಸೂದೆಯನ್ನು ಅಧ್ಯಯನ ಮಾಡಲಿಲ್ಲವೆಂದು ಇತರ ಮಾನ್ಯ ಸ್ನೇಹಿತರು ಹೇಳಬಹುದು. ಆದರೆ ಕೆಲವು ಸ್ನೇಹಿತರನ್ನು ಕೇಳಿದಾಗ ಅರ್ಥವಾಯಿತು. ಇದಕ್ಕೆ ಒಂದು ಮೂಲಕಾರಣವನ್ನು ಹೇಳುತ್ತೇನೆ. ಸ್ವಾಮಿ, ಬಳಕೆಯಲ್ಲಿರುವ ಭಾಷೆ ಎಷ್ಟೋ ಇದೆ. ಕನ್ನಡ ಅಂತಹ ಬಡತನದಲ್ಲಿರತಕ್ಕ ಭಾಷೆಯಲ್ಲ. ಎರಡುನಾವಿರ ವರ್ಷಗಳಿಂದ ಬಂದಿರತಕ್ಕ ಭಾಷೆ. ಯಾವ ವಿಚಾರವನ್ನಾದರೂ ಕೂಡ ಬೇರೆಯವರಿಗೆ ವಿನಯವಾಗಿವಂತೆ ಹೇಳುವುದಕ್ಕೆ ಅವಕಾಶವಿರುವ ಭಾಷೆ. ಇಂಗ್ಲಿಷ್‌ನಿಂದ ಕನ್ನಡಕ್ಕೆ ತರ್ಜುಮೆ ಮಾಡಬೇಕಾದರೆ ಪದಗಳನ್ನೇ ಆಭಾಸ ಮಾಡುವ ಅವಕಾಶವಿಲ್ಲ. ಆದರೆ ಹೊಸ ಪದಗಳನ್ನು ಉಪಯೋಗಿಸಿ ಬಹಳ ಕಷ್ಟಪಟ್ಟು ತರ್ಜುಮೆ ಮಾಡಿ ಈಚೆಗೆ ನಮಗೆ ಕೈಗೆ ಈ ಕನ್ನಡದ ಮಸೂದೆಗಳನ್ನು ಕೊಡಲಾಗಿದೆ. ಈ ಮಸೂದೆಯನ್ನು ಓದಿದರೆ ನನಗಂತೂ ಅರ್ಥವಾಗಲಿಲ್ಲ. ಇಂಗ್ಲಿಷ್ ಭಾಷೆಯಲ್ಲಿರುವ ಮಸೂದೆಯನ್ನೇ ಓದೋಣವೆಂದೆನಿಸಿತು. ಎಷ್ಟು ಪ್ರಯತ್ನ ಪಟ್ಟರೂ ಏನೂ ಮಾಡಲಿಕ್ಕಾಗಲಿಲ್ಲ. ಆದರೆ ಈ ಸಭೆಯ ಕಾಲವನ್ನು ಅನಾವಶ್ಯಕವಾಗಿ ಈ ವಿಚಾರದಲ್ಲಿ ಕಳೆಯುವುದು ಸರಿಯಲ್ಲವೆಂದು ನಾನು ತಿಳಿದಿದ್ದರೂ ಮಾನ್ಯ ಸದಸ್ಯರು ಎಲ್ಲರೂ ಈ ವಿಚಾರವನ್ನು ಒಪ್ಪುವರೆಂಬ ಭರವಸೆಯುಳ್ಳವನಾಗಿದ್ದೇನೆ.

Sri B. K. PUTTARAMIYA (Channapatna).—On a point of order, Sir.

Sri A. R. BADRI NARAYAN (Thirthahalli).—The Hon'ble Member is not in his seat.